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Reorganized Debtor

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF CALIFORNIA
SACRAMENTO DIVISION

In re:

RUSSELL WAYNE LESTER, an
individual, dba Dixon Ridge Farms,

Reorganized Debtor.

CASE NO.: 20-24123-E-11

Chapter 11

DCN: FWP-31

Date: August 26, 2021
Time: 10:30 a.m.
Courtroom: 33 - Judge Ronald H. Sargis
501 I Street, 6th Floor
Sacramento, CA

**EXHIBIT TO APPLICATION OF FELDERSTEIN FITZGERALD
WILLOUGHBY PASCUZZI & RIOS LLP FOR FIRST AND FINAL ALLOWANCE OF
FEES AND REIMBURSEMENT OF EXPENSES
AS COUNSEL FOR THE DEBTOR IN POSSESSION**

| Exhibit | Description | Page |
|---------|---|-------|
| A | FFWPR's ABA Task Bill Summary Billing Report | 002 |
| B | FFWPR's Expense Report | 00185 |
| C | Voluntarily Deferred Allowed Administrative Claim Agreement | 00191 |

DATED: July 29, 2021

FELDERSTEIN FITZGERALD WILLOUGHBY
PASCUZZI & RIOS LLP

By: /s/ Thomas A. Willoughby
Thomas A. Willoughby, Attorneys for Russell
Wayne Lester, dba Dixon Ridge Farms, the
Reorganized Debtor

EXHIBIT A

Felderstein Fitzgerald Willoughby - ABA Task Summary report

Date Start: 8/27/2020 | Date End: 7/1/2021 | Client: Russell Lester | Matter: Chapter 11 - Post Petition | Users: All

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|-----------------------------------|-------------------|--|----------------------------|---------------------|---------------|------------------|----------|
| B110 - Case Administration | | | | | | | |
| 8/27/20 | Thomas Willoughby | POST FILING Receipt and review petition filings from court (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 8/28/20 | Thomas Willoughby | Short conference with Sue Darms re additional creditor names, review summary of Amended Matrix and direct filing of same (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 8/28/20 | Thomas Willoughby | Short conference with Sue Darms re additional creditor names, review summary of Amended Matrix and direct filing of same (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 8/28/20 | Thomas Willoughby | Forward endorsed petition and other initial filing documents to FNB, Prudential, and the Solano Court as well as the Receiver and his counsel (.2); | B110 - Case Administration | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 8/28/20 | Sue Darms | Finalize Omnibus Notice, Exhibit and file with court; coordinate service of notice via overnight mail, U. S. Mail, fax and email | B110 - Case Administration | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 8/28/20 | Sue Darms | Email exchange with Devon; review updated vendor list received from client (.3); draft summary of amended matrix and supplemental mailing matrix (.5); file with court (.6 not billed); | B110 - Case Administration | \$95.00 | 1.3 | 0.8 | \$76.00 |
| 8/28/20 | Sue Darms | Coordinate research of email and fax numbers for vendor list; prepare proof of service with lists of mail, email, overnight and fax service for Omnibus Notice; Draft Exhibit to Omnibus notice; | B110 - Case Administration | \$95.00 | 4.0 | 4.0 | \$380.00 |
| 8/28/20 | Sue Darms | Finalize Application, Declaration and Order to Modify Local Rules re Omnibus Notices (.5); file documents with court (.2 not billed); | B110 - Case Administration | \$95.00 | 0.7 | 0.5 | \$47.50 |
| 8/30/20 | Sue Darms | Review and revise First Day Motions for filing on Monday (FWP2, FWP3, FWP4, FWP5, FWP6) | B110 - Case Administration | \$95.00 | 10.5 | 10.5 | \$997.50 |
| 8/31/20 | Thomas Willoughby | Receipt and review email from Prudential's counsel re schedules status and respond to same (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|----------------------------|---------------------|---------------|------------------|------------|
| 8/31/20 | Sue Darms | Revise and finalize First Day Motions for filing (FWP2, FWP3, FWP4, FWP5, FWP6 (4.5); file with court; prepare proof of service; email serve First Day Motions and file proofs of service with court - forward all documents to Chambers via email (1.0) | B110 - Case Administration | \$95.00 | 5.5 | 4.5 | \$427.50 |
| 9/1/20 | Thomas Willoughby | Attention to calendaring deadlines for schedules (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/1/20 | Lauren Kawano | Teleconference with K. Suenram regarding email service request. | B110 - Case Administration | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 9/2/20 | Thomas Willoughby | Long meeting with client regarding document requirements for Chapter 11, including schedules, SOFA, IDI materials, MOR and other administrative requirements of Chapter 11; (3.5 and only 2.4 billed to achieve 8 hour cap); Travel to and from client (1.1; not billed); | B110 - Case Administration | \$525.00 | 4.6 | 2.4 | \$1,260.00 |
| 9/2/20 | Thomas Willoughby | Travel to and from Dixon Ridge Farms for meeting with Russ Lester and Denise Pascuzzi (1.0; not billed) | B110 - Case Administration | \$0.00 | 1.0 | 0.0 | \$0.00 |
| 9/2/20 | Thomas Willoughby | Review revise and finalize Form B2030 Disclosure of Compensation (.2) | B110 - Case Administration | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 9/2/20 | Thomas Willoughby | Attention to organization and calendaring of all pending matters, multiple emails re same (.3); | B110 - Case Administration | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 9/2/20 | Thomas Willoughby | Receipt and review emails from court re filings (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/2/20 | Sue Darms | Finalize for submission to court orders on FWP-4; FWP-5; and FWP-6 | B110 - Case Administration | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 9/2/20 | FFWPR Admin | Prepare client package with current petition, schedules, sofa, IDI and instructions. | B110 - Case Administration | \$95.00 | 2.0 | 2.0 | \$190.00 |
| 9/2/20 | FFWPR Admin | Meeting with Russ and Tom regarding forms and requirements. Walk through information and obtain bank statements from Russ. | B110 - Case Administration | \$95.00 | 3.5 | 3.5 | \$332.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|--|----------------------------|---------------------|---------------|------------------|----------|
| 9/3/20 | Thomas Willoughby | Receipt and review emails from court re filings (.1); Calendar future hearings (.1); Calls with Denise Pascuzzi and client regarding schedules and SOFA issues during their meeting (.5); | B110 - Case Administration | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 9/3/20 | Sue Darms | Finalize for submission to court order on FWP-3 | B110 - Case Administration | \$0.00 | 0.1 | 0.0 | \$0.00 |
| 9/3/20 | FFWPR Admin | Draft schedules | B110 - Case Administration | \$95.00 | 3.5 | 3.5 | \$332.50 |
| 9/4/20 | Thomas Willoughby | Receipt of multiple hearing minutes from court, and order re status conference (.2); Receipt and review First Meeting Notice, and calendar first meeting of creditors (.1); Receipt and review of Notice of Incomplete Filings and attention to same (.1); | B110 - Case Administration | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 9/4/20 | Thomas Willoughby | Multiple emails and calls re schedules with Denise Pascuzzi and Russ Burbank (.4); | B110 - Case Administration | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 9/5/20 | Thomas Willoughby | Receipt and review email from court re service of First Meeting Notice (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/5/20 | Thomas Willoughby | Review multiple emails regarding schedule issues from Denise and draft answers to questions re same (.4); | B110 - Case Administration | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 9/5/20 | FFWPR Admin | Draft schedules | B110 - Case Administration | \$95.00 | 3.5 | 3.5 | \$332.50 |
| 9/6/20 | Thomas Willoughby | Receipt and review email from Denise Pascuzzi re status of schedule preparation (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/6/20 | Thomas Willoughby | Review multiple emails between Denise Pascuzzi and Russ Lester regarding schedule issues (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/6/20 | FFWPR Admin | Draft schedules | B110 - Case Administration | \$95.00 | 5.0 | 5.0 | \$475.00 |
| 9/7/20 | Thomas Willoughby | Review and revise motion to extend time to file schedules (1.0); | B110 - Case Administration | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 9/7/20 | Thomas Willoughby | Attention to scheduling PPP loans and call with Denise P re same and re multiple other schedule timings issues (.5); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|--|----------------------------|---------------------|---------------|------------------|----------|
| 9/7/20 | Thomas Willoughby | Multiple emails to Denise P. re schedule issues (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/7/20 | Thomas Willoughby | Work on schedule issues (.8); | B110 - Case Administration | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 9/7/20 | FFWPR Admin | Call with Tom Willoughby regarding schedules and extension of time needed (.5); | B110 - Case Administration | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 9/8/20 | Thomas Willoughby | Review over 20 emails re schedule and creditor service list issues (.4); Receipt and review draft living budget from Jamie Dreher (.1); Work on multiple schedule issues (.5); Call with Jamie Dreher re multiple case issues (.2); Receipt and review multiple filings from court including Pro Hac Vice application for Prudential's counsel (.1); | B110 - Case Administration | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 9/8/20 | Sue Darms | Draft templates for motion to extend time to file schedules | B110 - Case Administration | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 9/8/20 | Lauren Kawano | Prepare motion for extension of time to file schedules. | B110 - Case Administration | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 9/9/20 | Thomas Willoughby | Review and revise motion to extend time to file certain schedules (1.2); Multiple emails re same (.3); Review list of questions re schedules from Lauren Kawano, and respond to same (.3); | B110 - Case Administration | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 9/9/20 | Thomas Willoughby | Review schedules I & J; and multiple emails with Denise, Lauren Kawano and Jamie Dreher re same (.5); Review multiple emails re Schedule C exemptions and work on same (.5); Address issue re scheduling PPP loan (.1); | B110 - Case Administration | \$525.00 | 1.1 | 1.1 | \$577.50 |
| 9/9/20 | Lauren Kawano | Draft motion to extend time to file schedules, declaration of R. Lester in support of motion, and order. | B110 - Case Administration | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 9/9/20 | Lauren Kawano | Legal research and analysis regarding individual chapter 11 exemptions; legal strategy and analysis regarding same. | B110 - Case Administration | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 9/9/20 | Sue Darms | Email exchange with Devon re updated creditor addresses | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|----------------------------|---------------------|---------------|------------------|------------|
| 9/9/20 | Sue Darms | Draft Notice of Hearing on Motion to Extend Time to File Schedules | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/9/20 | Sue Darms | Draft templates for motion for bulk sale | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/9/20 | FFWPR Admin | Work with client to complete schedules at Dixon Ridge Farms | B110 - Case Administration | \$95.00 | 9.0 | 9.0 | \$855.00 |
| 9/9/20 | FFWPR Admin | Continue working on schedules with TAW. Flag missing items to be completed. | B110 - Case Administration | \$95.00 | 6.0 | 6.0 | \$570.00 |
| 9/10/20 | Thomas Willoughby | Receipt and redline of Global Notes to schedules and statements from client; Draft email to client re same (.1); Continue work on documents for and completing and finalizing schedules and statement of financial affairs (3.8); Receipt and review research re change in Homestead laws post covid (.1); Draft insert to schedules re Co-Debtor insert (.2); Multiple emails with Jamie Dreher regarding Kathy Lester's income and expense declaration to be filed (.2); Review filed Kathy Lester declaration (.1); Review and finalize all documents being filed and sign same (.6); Draft motion to extend time to file Schedule C (1.0); | B110 - Case Administration | \$525.00 | 6.1 | 6.1 | \$3,202.50 |
| 9/10/20 | Thomas Willoughby | Receipt and review multiple emails from court re filings (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/10/20 | Sue Darms | Update Motion to Extend Time to File Schedules to Schedule C only | B110 - Case Administration | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 9/10/20 | Sue Darms | Finalize and file Schedules, SOFA, Summary of Assets and Liabilities, Statement of Monthly Income | B110 - Case Administration | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 9/10/20 | Sue Darms | Assist in revising and updating Schedules, SOFA, Summary of Assets and Liabilities, Statement of Monthly Income | B110 - Case Administration | \$95.00 | 6.0 | 6.0 | \$570.00 |
| 9/10/20 | Sue Darms | Finalize for filing Motion to Extend Time to File Schedule C; prepare proof of service and coordinate service via mail and email | B110 - Case Administration | \$0.00 | 0.8 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|----------------------------|---------------------|---------------|------------------|------------|
| 9/10/20 | Sue Darms | Email exchange with Devon re updated creditor addresses for returns by mail - court | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 9/10/20 | Sue Darms | Draft Notice of Change of Address (8) and proof of service | B110 - Case Administration | \$95.00 | 0.6 | 0.6 | \$57.00 |
| 9/10/20 | Lauren Kawano | Legal research and analysis regarding retirement accounts on schedules; review motion to extend time to file schedules. | B110 - Case Administration | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 9/10/20 | Jake Rios | Telephone conference with L. Kawano regarding exemption issues. | B110 - Case Administration | \$450.00 | 0.5 | 0.5 | \$225.00 |
| 9/10/20 | Lauren Kawano | Legal research and analysis regarding exemptions from property of the estate; legal strategy and analysis regarding same. | B110 - Case Administration | \$325.00 | 2.6 | 2.6 | \$845.00 |
| 9/11/20 | Thomas Willoughby | Direct Lauren re research on exemption issues (.2); Multiple emails re same and re potential increase in homestead; draft responding email re same (.2); | B110 - Case Administration | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 9/11/20 | Thomas Willoughby | Receipt and review email from Russ Lester re obtaining documents filed in the case; Collate and attach same (.2); Direct Sue Darms re future document circulation protocol to internal team and to client and Russ Burbank (.1); | B110 - Case Administration | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 9/11/20 | Thomas Willoughby | Conference internally re form of MOR to be sent to DIP and Russ Burbank for use; Review old cases and obtain reference MOR (.4); Review and sign amendments to mailing matrix (.1); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/11/20 | Lauren Kawano | Legal research and analysis regarding retroactive applicability of AB 1855. | B110 - Case Administration | \$325.00 | 2.5 | 2.5 | \$812.50 |
| 9/11/20 | Lauren Kawano | Legal review and analysis of California exemptions and federal exemptions applicable to debtor in possession's assets. | B110 - Case Administration | \$325.00 | 3.2 | 3.2 | \$1,040.00 |
| 9/11/20 | Sue Darms | Email exchange with Atty Kraft's office re emailing of large files; arrange for receipt of documents via Dropbox link | B110 - Case Administration | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 9/11/20 | Jake Rios | Emails regarding exemptions and potential legal amendments. | B110 - Case Administration | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 9/11/20 | FFWPR Admin | Adjust 20 largest creditors and FNB items on schedules | B110 - Case Administration | \$95.00 | 0.5 | 0.5 | \$47.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|----------------------------|---------------------|---------------|------------------|------------|
| 9/12/20 | Thomas Willoughby | Review and respond to multiple emails re assorted case issues (.2); | B110 - Case Administration | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 9/12/20 | Jake Rios | Email with L. Kawano regarding exemptions. | B110 - Case Administration | \$450.00 | 0.1 | 0.1 | \$45.00 |
| 9/14/20 | Thomas Willoughby | Receipt and review multiple emails re court filings (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/14/20 | Thomas Willoughby | Review analysis of Lester exemptions and communications with Lauren K re same (.3); Receipt and review prior year tax returns (.1); Work on all required filings still due and coordinate internally re same (.5); | B110 - Case Administration | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 9/15/20 | Thomas Willoughby | Draft First Case status report (1.5) | B110 - Case Administration | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 9/16/20 | Thomas Willoughby | Receipt and review multiple requests from Teresa Field for initial debtor interview and review same; Calls internally with Laruen K., Sue Darms and Denise P. re preparation of materials for same (.9); | B110 - Case Administration | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 9/16/20 | Thomas Willoughby | Continue Drafting First Case status report (1.0) Circulate to client and call with client re same (.4); Revise and final and direct service of same (.2); | B110 - Case Administration | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 9/16/20 | Lauren Kawano | Prepare status conference statement and hearing status report; legal review and analysis of local rules, order re status conference, and US Trustee Guidelines regarding reporting requirements. | B110 - Case Administration | \$325.00 | 3.4 | 3.4 | \$1,105.00 |
| 9/16/20 | Sue Darms | Update Status Conference Statement | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/16/20 | Sue Darms | Finalize for filing Status Conference Statement; prepare proof of service; coordinate service via email and mail | B110 - Case Administration | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 9/16/20 | Lauren Kawano | Legal review and analysis of status conference statement; legal strategy and analysis regarding same. | B110 - Case Administration | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 9/17/20 | Jake Rios | Analysis regarding application of Form B22B requirements. Emails to TAW regarding same. | B110 - Case Administration | \$450.00 | 0.4 | 0.4 | \$180.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|----------------------------|---------------------|---------------|------------------|------------|
| 9/18/20 | Thomas Willoughby | Trade emails with Jamie Dreher re Kathy Lester accounts shown in schedules (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/18/20 | Thomas Willoughby | Receipt and review filings from court (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/18/20 | Thomas Willoughby | Multiple emails with Office of U.S. Trustee (Mr. Carmichael) and internal FFWPR staff on preparation of materials for IDI (.3); Telephone call with Russ Lester re Initial Debtor Interview (.1); Obtain copy of petition filings and forward to client (.1); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/18/20 | FFWPR Admin | Email communications with Devon regarding IDI information. | B110 - Case Administration | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 9/21/20 | Thomas Willoughby | Review draft Monthly Operating Report and emails and calls with Russ Burbank re same (.4); Work on exemption issues and communications with Jamie Dreher re same (.5); | B110 - Case Administration | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 9/21/20 | Lauren Kawano | Legal review and analysis of exemptions applicable to Schedule C. | B110 - Case Administration | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 9/21/20 | Lauren Kawano | Legal review and analysis of documents to be submitted to U.S. Trustee. | B110 - Case Administration | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 9/21/20 | Thomas Willoughby | Receipt and review of IDI packet of materials (.6); Communications with Denise Pascuzzi re same (.2); | B110 - Case Administration | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 9/21/20 | FFWPR Admin | Assist Devon with preparing IDI documents. | B110 - Case Administration | \$95.00 | 8.0 | 8.0 | \$760.00 |
| 9/22/20 | Thomas Willoughby | Continue to work on Schedule C issues, and work on drafts and review research re exemptions (1.5); Work on and call with Russ Lester re IDI issues and exemption issues (.5); | B110 - Case Administration | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 9/22/20 | Thomas Willoughby | Receipt and review filings from court including new Request for Notice from FNB (.1); Review current IDI packet for initial debtor interview and multiple calls with book keeper and Denise Pascuzzi re same (.5); | B110 - Case Administration | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 9/22/20 | Lauren Kawano | Legal review and analysis of applicable exemption scheme and exemptions; legal strategy and analysis regarding same. | B110 - Case Administration | \$325.00 | 2.7 | 2.7 | \$877.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|----------------------|---|-------------------------------|---------------------|---------------|------------------|----------|
| 9/22/20 | FFWPR Admin | Continue to work on IDI forms. | B110 - Case Administration | \$95.00 | 10.5 | 10.5 | \$997.50 |
| 9/23/20 | Thomas Willoughby | Review and sign IDI package and multiple calls with Denise P. re same (.6); | B110 - Case Administration | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 9/23/20 | Thomas Willoughby | Review proposed final form of Schedule C to be sent to Jamie Dreher and emails re same (.3); Call with Jamie re same and review and finalize, and then send common interest privileged spreadsheet analyzing exemption elections (.5); | B110 - Case Administration | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 9/23/20 | Sue Darms | Email tentative ruling on Status Conference to T. Willoughby, Russell Lester and Russell Burbank | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 9/23/20 | Lauren Kawano | Legal review and analysis of exemptions claimed; legal strategy and analysis regarding same. | B110 - Case Administration | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 9/23/20 | Jake Rios | Analysis of Exemptions with L.K. | B110 - Case Administration | \$450.00 | 0.3 | 0.3 | \$135.00 |
| 9/23/20 | Lauren Kawano | Email to J. Dreher regarding Schedule C exempt property. | B110 - Case Administration | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 9/23/20 | FFWPR Admin | Obtain final missing IDI documents and exhibits. Compile and finalize documents with exhibits. (7) Phone call with US Trustee regarding submission of documents (.3) Various calls with Russ and Tom with last minute changes to documents (.7) | B110 - Case Administration | \$95.00 | 8.0 | 8.0 | \$760.00 |
| 9/24/20 | Thomas Willoughby | Review and finalize Schedule C (.1); Review list of 20 largest creditors and respond to Denise Pascuzzi re same (.2); Multiple communications re IDI meeting and how it will be conducted (.1); | B110 - Case Administration | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 9/24/20 | Sue Darms | Review Schedule C to confirm amounts listed | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/24/20 | Sue Darms | Email to Russell Lester and Russell Burbank date, time and contact information for the IDI conference (9/30/2020) | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 9/24/20 | Sue Darms | Finalize for filing Schedule C; prepare proof of service and coordinate email and mail service | B110 - Case Administration | \$0.00 | 0.3 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|----------------------------|---------------------|---------------|------------------|------------|
| 9/24/20 | Lauren Kawano | Legal strategy and analysis regarding Schedule C exemptions (6). Conference with Tom Willoughby re same and re FNB lien issues (.5 not billed) | B110 - Case Administration | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 9/24/20 | FFWPR Admin | Adjust schedules with new information from IDI. | B110 - Case Administration | \$95.00 | 2.0 | 2.0 | \$190.00 |
| 9/29/20 | Thomas Willoughby | Preparation for IDI meeting on 11/30 and call with Russ Lester re same (.5); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/29/20 | Lauren Kawano | Review and organize file and pleadings. | B110 - Case Administration | \$0.00 | 1.6 | 0.0 | \$0.00 |
| 9/30/20 | Thomas Willoughby | Preparation for, pre-call with client re, and attend IDI meeting (2.0); Draft and finalize Case Hearing Status Report, with update on Case Status Report (.8); | B110 - Case Administration | \$525.00 | 2.8 | 2.8 | \$1,470.00 |
| 10/2/20 | Sue Darms | Draft Request for Electronic Notice re L. Kawano | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 10/2/20 | Sue Darms | Finalize for filing Request for Electronic Notice re L. Kawano; prepare proof of service and coordinate service via email | B110 - Case Administration | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 10/5/20 | Thomas Willoughby | Multiple emails and calls regarding amendments to schedules and SOFA in light of first meeting of creditor questions; work on same (1.2); | B110 - Case Administration | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 10/6/20 | Lauren Kawano | Legal research and analysis regarding disclosure of payments to insiders. | B110 - Case Administration | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 10/6/20 | Thomas Willoughby | Multiple emails re schedule and SOFA amendments (.5); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 10/6/20 | Lauren Kawano | Legal review and analysis of service requirements. | B110 - Case Administration | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 10/6/20 | Jake Rios | Receipt and review of numerous emails regarding Amendments to Schedules. | B110 - Case Administration | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 10/6/20 | FFWPR Admin | Work on amending schedules | B110 - Case Administration | \$95.00 | 3.5 | 3.5 | \$332.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|----------------------|--|-------------------------------|---------------------|---------------|------------------|----------|
| 10/6/20 | FFWPR Admin | Exchanged emails with Tom, Russ Lester, Russel Burbank and Devon regarding items to be adjusted on schedules. Walked through notes taken from the first meeting of creditors and what is missing and needs to be disclosed. | B110 - Case Administration | \$95.00 | 1.0 | 1.0 | \$95.00 |
| 10/6/20 | FFWPR Admin | Finish first round of adjustments to schedules, export to PDF, made notes on missing information and distributed for discussion. | B110 - Case Administration | \$95.00 | 4.0 | 4.0 | \$380.00 |
| 10/6/20 | FFWPR Admin | Revise amended schedules for filing. (3) Exchanged emails with Devon re: related payments information to be included. | B110 - Case Administration | \$95.00 | 3.5 | 3.5 | \$332.50 |
| 10/7/20 | Thomas Willoughby | Work on schedule amendment issues and multiple emails with Denise P. re same (.5); Call with Russ Lester re same and any other disclosures needed (.8); | B110 - Case Administration | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 10/7/20 | Jake Rios | Review numerous emails regarding Amended Schedules. | B110 - Case Administration | \$450.00 | 0.1 | 0.1 | \$45.00 |
| 10/8/20 | Thomas Willoughby | Continue to work on amending schedules and SOFA, draft long email to Russ Lester with questions re same (.8); | B110 - Case Administration | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 10/8/20 | Lauren Kawano | Legal review and analysis of amendments to schedules. | B110 - Case Administration | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 10/9/20 | Thomas Willoughby | Exchange multiple emails on schedule amendment issues (.2); | B110 - Case Administration | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 10/12/20 | Thomas Willoughby | Exchange numerous emails re SOFA amendment and schedule amendment issues (.3); Set up conference call re same (.1); Review schedules and SOFA and draft amendment and attend conference call with Mahnoosh, Russ, Lauren and Densise Pascuzzi re amendments needed (1.0) | B110 - Case Administration | \$525.00 | 1.4 | 1.4 | \$735.00 |
| 10/13/20 | Lauren Kawano | Legal strategy and analysis regarding amended schedules. | B110 - Case Administration | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 10/13/20 | Lauren Kawano | Legal review and analysis of amendments to schedules and prepare amendments. | B110 - Case Administration | \$325.00 | 2.1 | 2.1 | \$682.50 |
| 10/13/20 | Thomas Willoughby | Preparation for (.6) and then call with client, Russ Burbank and Manoosh Moghadam re schedule amendments and MOR (.4) | B110 - Case Administration | \$525.00 | 1.0 | 1.0 | \$525.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|----------------------|---|-------------------------------|---------------------|---------------|------------------|----------|
| 10/13/20 | FFWPR Admin | Phone call with Devon to assist in finding schedule D information for meeting Lester was in (.3); Conference call re amendments to be filed with Tom Willoughby and Russ Burbank (.4); | B110 - Case Administration | \$95.00 | 0.7 | 0.7 | \$66.50 |
| 10/14/20 | Thomas Willoughby | Receipt and review and/or respond to over thirty emails on amendments, SOFA and preparation of first MOR (.5); Draft notes for MOR and work on same (1.0); | B110 - Case Administration | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 10/14/20 | FFWPR Admin | Send payroll information to Mahnoosh for MOR reports. | B110 - Case Administration | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 10/14/20 | FFWPR Admin | Phone call with TAW, Russ Burbank and Mahnoosh regarding Schedule adjustments, MOR, and Cash Collateral Declaration. | B110 - Case Administration | \$95.00 | 1.2 | 1.2 | \$114.00 |
| 10/15/20 | Thomas Willoughby | Review file and notes, and call Russ Lester re outstanding insider loan amount due for amended SOFA and Schedules (.5); Receipt and review question re treatment of SGIP contract and respond re same (.1); | B110 - Case Administration | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 10/15/20 | Lauren Kawano | Legal review and analysis of amended schedules. | B110 - Case Administration | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 10/15/20 | FFWPR Admin | Further review of MOR and email's regarding adjustments to MOR report and questions to adjusted schedules. | B110 - Case Administration | \$95.00 | 1.2 | 1.2 | \$114.00 |
| 10/15/20 | FFWPR Admin | Telephone call with Russ Lester re: missing MOR information needed and clarification. | B110 - Case Administration | \$95.00 | 0.8 | 0.8 | \$76.00 |
| 10/15/20 | FFWPR Admin | Email to Tom, Russ Burbank and Mahnoosh re: call with Russ Lester and missing MOR information needed and clarification. | B110 - Case Administration | \$95.00 | 0.8 | 0.8 | \$76.00 |
| 10/16/20 | Thomas Willoughby | Respond to multiple questions re MOR footnotes and draft inserts (.4); | B110 - Case Administration | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 10/19/20 | FFWPR Admin | Review and prepare/adjust Monthly Operating Report for final review | B110 - Case Administration | \$75.00 | 3.0 | 3.0 | \$225.00 |
| 10/19/20 | Thomas Willoughby | Multiple emails with Denise Pascuzzi re MOR question (.2); Review draft MOR (.2); Receipt and review filings from court (minutes of hearing) (.1); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|----------------------|---|-------------------------------|---------------------|---------------|------------------|------------|
| 10/19/20 | FFWPR Admin | Review and finalize MOR | B110 - Case Administration | \$95.00 | 3.8 | 3.8 | \$361.00 |
| 10/20/20 | Thomas Willoughby | Call with Russ Lester re MOR, and type in changes onto PDF (1.5); Multiple emails with Denise P. re same and obtain from file and forward multiple documents for help in preparing first MOR for Russ Lester (.5); Email from Russ B. re extension to file MOR (.1); | B110 - Case Administration | \$525.00 | 2.1 | 2.1 | \$1,102.50 |
| 10/21/20 | Thomas Willoughby | Review multiple emails (over 20) while out of office on numerous issues and respond as needed to same (.2); | B110 - Case Administration | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 10/22/20 | Thomas Willoughby | Work on schedule amendments and executory contracts issues and long call with Russ Lester re same (1.0); Draft email to Denise P. re additional contracts to include on Ex. Cont. list and attach same (.1); Review final form of MOR and email to client re same (.1); | B110 - Case Administration | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 10/23/20 | Sue Darms | Finalize Monthly Operating Report; prepare proof of service and coordinate email and mail service | B110 - Case Administration | \$95.00 | 0.3 | 0.5 | \$47.50 |
| 10/23/20 | Sue Darms | Review exhibit to Monthly Operating Report re redaction of account numbers, SSN and employee names | B110 - Case Administration | \$95.00 | 2.0 | 2.0 | \$190.00 |
| 10/23/20 | Lauren Kawano | Legal review and analysis of amended schedules. | B110 - Case Administration | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 10/23/20 | FFWPR Admin | Emails re: Final review of MOR and footnotes. Reviewed MOR and adjusted footnotes to reflect new changes. | B110 - Case Administration | \$95.00 | 2.5 | 2.5 | \$237.50 |
| 10/23/20 | FFWPR Admin | Emails re: Final review of MOR and footnotes. Reviewed MOR and adjusted footnotes to reflect new changes. | B110 - Case Administration | \$95.00 | 2.5 | 2.5 | \$237.50 |
| 10/25/20 | FFWPR Admin | Prepare and revise SOFA documents. Add in notes and create pdf's for filing. Send to Tom and Russ Lester for review. Send signature pages to Sue and client. | B110 - Case Administration | \$95.00 | 6.5 | 6.5 | \$617.50 |
| 10/25/20 | FFWPR Admin | Prepare and revise SOFA documents. Add in notes and create pdf's for filing. Send to Tom and Russ Lester for review. Send signature pages to Sue and client. | B110 - Case Administration | \$95.00 | 6.5 | 6.5 | \$617.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|----------------------|---|-------------------------------|---------------------|---------------|------------------|----------|
| 10/26/20 | Sue Darms | Prepare amendment cover sheet for amended SOFA | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 10/26/20 | Sue Darms | Finalize for filing amendment cover sheet and amended SOFA; prepare proof of service and coordinate service of same | B110 - Case Administration | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 10/26/20 | Lauren Kawano | Legal research and analysis regarding applicable deadline in individual chapter 11 case and calendar deadlines. | B110 - Case Administration | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 10/27/20 | Lauren Kawano | Legal review of deadlines applicable in chapter 11 case. | B110 - Case Administration | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 10/27/20 | Thomas Willoughby | Review draft of amended schedules and call with Denise P. re timing of filing same and additional information that may be needed (.7); | B110 - Case Administration | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 10/27/20 | FFWPR Admin | Modify schedules. | B110 - Case Administration | \$95.00 | 6.5 | 6.5 | \$617.50 |
| 10/28/20 | Sue Darms | Finalize for filing 2nd supplemental reply to opps to motion for cash collateral; prepare proof of service and coordinate service of same | B110 - Case Administration | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 10/28/20 | Thomas Willoughby | Receipt and review long email from Howard Nevins re exemptions and re American fund and review Schedules re same (.5); Call with Russ Lester re fund and whether it is a retirement fund (.4); | B110 - Case Administration | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 10/30/20 | Thomas Willoughby | Call with Russ Lester re American Fund exemption issue (.5); Receipt and review of documents and review American Fund documents (.4); Draft long email to Howard Nevins re exemption issue (.3); | B110 - Case Administration | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 11/2/20 | Thomas Willoughby | Exchange emails with Denise Pascuzzi re scheduling personal property taxes (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 11/2/20 | Thomas Willoughby | Exchange emails with Denise Pascuzzi re scheduling personal property taxes (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 11/3/20 | Thomas Willoughby | Receipt and review civil minutes from October 29 hearings (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|----------------------------|---------------------|---------------|------------------|----------|
| 11/4/20 | Thomas Willoughby | Attention to file organization and calendaring of all pending matters and bankruptcy deadlines including exclusive dates (1.0); | B110 - Case Administration | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 11/4/20 | Sue Darms | Email to J. DeJonker re follow-up on 4th Interim Order | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 11/6/20 | Sue Darms | Prepare template for Motion to Set Claims Bar Date | B110 - Case Administration | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 11/7/20 | Thomas Willoughby | Review status of motions and draft case hearing status report (.7); (no charge to cap fees at 8 hours) | B110 - Case Administration | \$0.00 | 0.7 | 0.0 | \$0.00 |
| 11/11/20 | Sue Darms | Finalize for filing Status Report for 11/12 hearings; prepare proof of service and coordinate email service | B110 - Case Administration | \$0.00 | 0.6 | 0.0 | \$0.00 |
| 11/11/20 | Sue Darms | Finalize for filing Supplemental Declaration of R. Lester and Third Exhibit in support; prepare proof of service and coordinate email service | B110 - Case Administration | \$0.00 | 0.8 | 0.0 | \$0.00 |
| 11/14/20 | FFWPR Admin | Review new MOR | B110 - Case Administration | \$95.00 | 0.9 | 0.9 | \$85.50 |
| 11/14/20 | FFWPR Admin | Review new MOR | B110 - Case Administration | \$95.00 | 0.9 | 0.9 | \$85.50 |
| 11/19/20 | Thomas Willoughby | Review multiple emails starting monthly operating report issues and respond to questions (.2); | B110 - Case Administration | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 11/19/20 | Sue Darms | Email to R. Burbank re redaction of Exhibit document to MOR | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 11/19/20 | Sue Darms | Draft exhibit for monthly operating report (MOR) | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 11/19/20 | Sue Darms | Finalize for filing the MOR and Exhibit; prepare proof of service and coordinate email and mail service | B110 - Case Administration | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 12/4/20 | FFWPR Admin | Gather and email Bank of the West Bank Statements to TAW | B110 - Case Administration | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 12/9/20 | Thomas Willoughby | Review cash collateral weekly report sent to FNB and Prudential (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|----------------------------|---------------------|---------------|------------------|----------|
| 12/9/20 | Thomas Willoughby | Draft hearing status report (.4); | B110 - Case Administration | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 12/9/20 | Sue Darms | Email to Judge Sargis' clerk with copies of documents submitted for filing | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 12/9/20 | Sue Darms | Review and finalize for filing Reply to Opposition, Decl. of R. Burbank to Motion re Cash Collateral Hearing (FWP-2); Prepare Proof of Service; coordiante service via email | B110 - Case Administration | \$95.00 | 1.6 | 1.6 | \$152.00 |
| 12/9/20 | Sue Darms | Finalize for filing Hearing Status Report re Motion re Cash Collateral Hearing (FWP-2); Prepare Proof of Service; coordiante service via email | B110 - Case Administration | \$0.00 | 0.6 | 0.0 | \$0.00 |
| 12/10/20 | Sue Darms | Draft Order on Application for Briefing Schedule | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 12/16/20 | Sue Darms | Review attachment to Monthly Operating Report and confirm redactions were made | B110 - Case Administration | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 12/16/20 | Sue Darms | Finalize for filing Monthly Operating Report with attachment; prepare Proof of Service; coordinate email service | B110 - Case Administration | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 12/22/20 | Sue Darms | Revise Application to Clarify Claims Bar Date and Proposed Order | B110 - Case Administration | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 12/22/20 | Sue Darms | Revise and finalize for filing Application to Clarify Claims Bar Date and Proposed Order (.5); prepare Proof of Service; coordinate service via email and mail (.4 not billed) | B110 - Case Administration | \$95.00 | 0.9 | 0.5 | \$47.50 |
| 1/7/21 | Lauren Kawano | Legal strategy and analysis regarding tax requirements pursuant to FRBP 4002. | B110 - Case Administration | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 1/8/21 | Sue Darms | Draft shell for demand letter | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 1/12/21 | Thomas Willoughby | Draft email to Denise P. re status of amended schedules and set up call for tomorrow re same (.2); | B110 - Case Administration | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|----------------------------|---------------------|---------------|------------------|----------|
| 1/13/21 | Thomas Willoughby | Call with Denise P. re additional schedule amendments needed (.2); Conference call with Denise P. Manoosh (with BPM) and Russ B. re same and re needed amendments to MOR's re inventory being listed as fixed amount instead of monthly updates (.9); Draft new inserts/footnotes to be included in MOR and worked on excel sheet to be attached (.5); | B110 - Case Administration | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 1/15/21 | Thomas Willoughby | Receipt and review final report from receiver (.1); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 1/15/21 | Thomas Willoughby | Preparation for and attend Conference call with Russ Lester, Russ Burbank, Denise Pascuzzi and Mahnoosh re MORs and schedule amendments (1.2); | B110 - Case Administration | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 1/16/21 | Thomas Willoughby | Review extensive MOR changes from Sept. filing on, send Russ B. email with proposed changes (.5); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 1/18/21 | Thomas Willoughby | Preparation for and attend Conference call with Russ Lester, Russ Burbank, Lauren Kawano, and Mahnoosh re schedule amendments (1.2); | B110 - Case Administration | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 1/18/21 | Thomas Willoughby | Preparation for and then conference call with Russ B. Denise P. Sue Darms, and Mahnoosh Moghadam (BPM) re multi month MOR amendments and schedule amendments (1.); | B110 - Case Administration | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 1/18/21 | Lauren Kawano | Teleconference with R. Lester and R. Burbank regarding MORS and amended schedules. | B110 - Case Administration | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 1/19/21 | Thomas Willoughby | Review final form of MOR and Schedule amendments (.4); Then, draft email to client for him to sign (.1); Call with client re same (.3); | B110 - Case Administration | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 1/19/21 | Sue Darms | Review amended schedules and note new creditors to be added to mailing matrix | B110 - Case Administration | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 1/20/21 | Lauren Kawano | Legal research and analysis regarding listing unsecured priority claimants on largest 20 creditors list. | B110 - Case Administration | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 1/20/21 | Lauren Kawano | Legal strategy and analysis regarding amended schedules and mail service list. | B110 - Case Administration | \$325.00 | 0.3 | 0.3 | \$97.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|----------------------------|---------------------|---------------|------------------|----------|
| 1/20/21 | Sue Darms | Finalize for filing amended MORs for September, October, November and original MOR for December; prepare proofs of service; coordinate service via email | B110 - Case Administration | \$95.00 | 0.9 | 0.9 | \$85.50 |
| 1/20/21 | Sue Darms | Prepare amendment cover sheets for amended schedules, 20 largest creditors and mail matrix | B110 - Case Administration | \$95.00 | 0.8 | 0.8 | \$76.00 |
| 1/20/21 | Sue Darms | Forward documents to Lester for review and signature | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 1/20/21 | Thomas Willoughby | Multiple emails re 20 largest list, amendment of creditor matrix and other filing issues (.5); Call with Russ Lester re signatures needed (.2); | B110 - Case Administration | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 1/20/21 | Sue Darms | Finalize for filing amended MORs for September, October, November and original MOR for December; prepare proofs of service; coordinate service via email | B110 - Case Administration | \$0.00 | 0.9 | 0.0 | \$0.00 |
| 1/21/21 | Sue Darms | Finalize for filing amended schedules, 20 largest creditors and creditor matrix; prepare proofs of service; coordinate service via email and mail | B110 - Case Administration | \$95.00 | 1.3 | 1.3 | \$123.50 |
| 1/22/21 | Lauren Kawano | Prepare notice regarding hearing time change; email to Court clerk regarding same; strategy regarding same. | B110 - Case Administration | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 1/27/21 | Sue Darms | Finalize for filing Notice of Hearing Setting All Matters for 11:30 a.m. calendar; prepare proof of service; coordinate email and mail service | B110 - Case Administration | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 1/27/21 | Sue Darms | Prepare and file proof of service re documents served on supplemental creditor list | B110 - Case Administration | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 1/29/21 | Lauren Kawano | Review status report for February 4, 2021 hearing on disclosure statement approval, final cash collateral hearing, and hearing on motions to extend or terminate exclusivity period. | B110 - Case Administration | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 2/1/21 | Lauren Kawano | Organize workload and tasks to do in Lester case. | B110 - Case Administration | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 2/2/21 | Sue Darms | Finalize for filing Hearing Status Report for February 4 hearings; prepare proof of service; coordinate email service | B110 - Case Administration | \$0.00 | 0.5 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|----------------------------|---------------------|---------------|------------------|----------|
| 2/2/21 | Sue Darms | Email to courtroom clerk a courtesy copy of Hearing Status Report for February 4 hearings | B110 - Case Administration | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 2/2/21 | Thomas Willoughby | Draft Feb. 4 hearing status report (.4); Revise and finalize same (.2); | B110 - Case Administration | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 2/2/21 | Lauren Kawano | Review and revise status report for February 4, 2021 hearing. | B110 - Case Administration | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 2/4/21 | Sue Darms | Obtain tentative rulings for the hearings on 2/4; email to client and R. Burbank | B110 - Case Administration | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 2/4/21 | Sue Darms | Telephone conference with R. Lester re Feb. 4 hearing; email to Lester forwarding CourtCall confirmation | B110 - Case Administration | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 2/4/21 | Sue Darms | Zoom meeting with Lester Team | B110 - Case Administration | \$95.00 | 1.0 | 1.0 | \$95.00 |
| 2/9/21 | Lauren Kawano | Review court's order regarding continuance of disclosure statement hearing, cash collateral hearing, and exclusivity motion hearing and review Inzana proof of claim. | B110 - Case Administration | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 2/16/21 | Thomas Willoughby | Review and revise stip to modify briefing schedule on multiple motions (.3); Address and respond to MOR issues (.2); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 2/16/21 | Sue Darms | Review MOR for January 2021 and note items to be redacted | B110 - Case Administration | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 2/16/21 | Sue Darms | Draft Stipulation to Vacate Briefing Schedule for FWP-2, FWP-14, FWP-17 and NRM-1 | B110 - Case Administration | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 2/17/21 | Sue Darms | Finalize for filing MOR for January 2021; prepare Proof of Service; coordinate email service | B110 - Case Administration | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 2/18/21 | Thomas Willoughby | Work on revise and finalize all documents re modification of briefing schedule on plan and various motions (.8); Finalize and direct service and filing of same (.1); | B110 - Case Administration | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 2/18/21 | Thomas Willoughby | Draft footnote to MOR, and review and revise and finalize same; over 15 emails re same (.9); | B110 - Case Administration | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 2/18/21 | Sue Darms | Finalize for filing Application for Order Approving Stipulation and accompanying documents prepare Proof of Service; coordinate email service | B110 - Case Administration | \$0.00 | 0.3 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|----------------------------|---------------------|---------------|------------------|----------|
| 2/19/21 | Thomas Willoughby | Revise Case Hearing Status Report for 2/23 hearing calendar with multiple motions (.3); | B110 - Case Administration | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 2/22/21 | Thomas Willoughby | Draft and revise multiple times Hearing Status Report for 2/23 hearing; circulate to Prudential and FNB for review and receipt and review emails re same; finalize and direct service and filing of same (.5); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 2/22/21 | Sue Darms | Finalize for filing Hearing Status Report for February 23 hearings; prepare Proof of Service; coordinate email service; send email to Clerk with courtesy copy of Hearing Status Report | B110 - Case Administration | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 2/23/21 | Lauren Kawano | Review tentative rulings and prepare for hearing. | B110 - Case Administration | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 2/23/21 | Thomas Willoughby | Prepare for (.3); and attend hearing on multiple matters and continue same to 2/27 (.5) | B110 - Case Administration | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 3/11/21 | Sue Darms | Finalize for filing Ch. 11 Operating Report for Month of February, 2021; prepare Proof of Service; coordinate service of same | B110 - Case Administration | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 3/16/21 | Thomas Willoughby | Call with Russ Lester and Russ Burbank re MOR issue and finalization and filing of same (.5); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 3/23/21 | Lauren Kawano | Review applications for Rule 2004 examinations filed by FNB; review timeline for reply to opposition to exclusivity and filing of amended plan and disclosure statement. | B110 - Case Administration | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 3/24/21 | Sue Darms | Finalize for filing Hearing Status Report for March 25, 2021 Hearing; prepare Proof of Service; coordinate service of same | B110 - Case Administration | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 3/24/21 | Lauren Kawano | Review and revise status report on disclosure statement and exclusivity motion hearings. | B110 - Case Administration | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 3/24/21 | Thomas Willoughby | Review and revise hearing status report and finalize same (.5); | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 3/26/21 | Lauren Kawano | Review minute orders regarding cash collateral, disclosure statement, and exclusivity motion hearings and draft notices for cash collateral and amended disclosure statement hearing. | B110 - Case Administration | \$325.00 | 1.9 | 1.9 | \$617.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---|-------------------|---|------------------------------------|---------------------|---------------|------------------|--------------------|
| 4/6/21 | Thomas Willoughby | Draft Status Report for April 8, 2021 hearing | B110 - Case Administration | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 4/7/21 | Thomas Willoughby | Revise and finalize Hearing Status Report for Thursday hearing (.4); | B110 - Case Administration | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 4/7/21 | Lauren Kawano | Review and revise status report and related exhibits. | B110 - Case Administration | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 4/8/21 | Lauren Kawano | Review tentative ruling regarding approval of disclosure statement, cash collateral motion, and settlement motion. | B110 - Case Administration | \$0.00 | 0.7 | 0.0 | \$0.00 |
| 5/4/21 | Jake Rios | Review ex party application re settlement conference. | B110 - Case Administration | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 5/20/21 | Sue Darms | Finalize for filing Monthly Operating Report for April 2021; prepare Proof of Service; coordinate service of same | B110 - Case Administration | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 6/2/21 | Thomas Willoughby | Call with Russ Lester and Russ Burbank on MOR issue (.2); | B110 - Case Administration | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 6/3/21 | Sue Darms | Finalize for filing Motion to Approve Tolling Agreement, Notice and Exhibit; prepare Proof of Service; coordinate service of same | B110 - Case Administration | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 6/11/21 | Nick Kohlmeyer | Research regarding bringing AP for recovery of accounts receivable | B110 - Case Administration | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/25/21 | Nick Kohlmeyer | Review HAE memo regarding Ch. 11 Debtor's right to convert (.3) and e-mails to/from firm partners regarding the same (.1) | B110 - Case Administration | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/25/21 | Nick Kohlmeyer | Research regarding procedure to convert case as an absolute right | B110 - Case Administration | \$325.00 | 0.5 | 0.5 | \$162.50 |
| B110 - Case Administration Sub Totals: | | | | | 283.9 | 263.5 | \$63,609.50 |
| B120 - Asset Analysis and Recovery | | | | | | | |
| 4/26/21 | Thomas Willoughby | Review FNB Claims, research multiple potential actions v. FNB (3.0); Multiple calls with potential contingency counsel regarding 17200 and other claims against FNB (1.5); Forward FNB claims; obtain prenegotiation letter/release, to potential contingency firms (.3); | B120 - Asset Analysis and Recovery | \$525.00 | 4.8 | 4.8 | \$2,520.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---|-------------------|---|------------------------------------|---------------------|---------------|------------------|-------------------|
| 4/27/21 | Thomas Willoughby | Long follow up calls with potential counsel contingency counsels regarding claims v. FNB (1.2 first interview); (.7 second interview); Research issues raised by potential counsel and evaluate same (2.3); | B120 - Asset Analysis and Recovery | \$525.00 | 4.2 | 4.2 | \$2,205.00 |
| 4/28/21 | Thomas Willoughby | Continue work on potential contingency action to be filed if no Plan deal (1.4); | B120 - Asset Analysis and Recovery | \$525.00 | 1.4 | 1.4 | \$735.00 |
| 5/10/21 | Thomas Willoughby | Receipt and review email from potential contingency fee counsel re claims re FNB (.2); Call with potential counsel re same (1.0); Call with client re same (.2); | B120 - Asset Analysis and Recovery | \$525.00 | 1.4 | 1.4 | \$735.00 |
| B120 - Asset Analysis and Recovery Sub Totals: | | | | | 11.8 | 11.8 | \$6,195.00 |
| B130 - Asset Disposition | | | | | | | |
| 8/28/20 | Thomas Willoughby | Call with Curtis Stocking regarding potential brokers opinion and listing agreement (.2); Trade emails re same (.1); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 9/3/20 | Thomas Willoughby | Multiple emails and calls to client and Russ Burbank re potential bulk sale of 400,000 walnuts (.8); | B130 - Asset Disposition | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 9/4/20 | Thomas Willoughby | Multiple calls with Russ Lester regarding bulk sale; and other case issues (1.2); research ordinary course issue (.8); Late evening call with Doug Kraft re same and re timing (.3); Draft long email re same (.5); | B130 - Asset Disposition | \$525.00 | 2.8 | 2.8 | \$1,470.00 |
| 9/5/20 | Thomas Willoughby | Multiple calls with client regarding bulk sale status and issues (.5); | B130 - Asset Disposition | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/6/20 | Thomas Willoughby | Receipt and review long email from Doug Kraft regarding proposed bulk sale; and review receiver stipulation as a possible form; forward to client (.5); | B130 - Asset Disposition | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/6/20 | Thomas Willoughby | Receipt and review email from Russ Burbank re bulk sale issue (.1); Long call with client re same (.5); | B130 - Asset Disposition | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 9/6/20 | Thomas Willoughby | Receipt and review multiple emails from client re bulk sale issue (.1); Receipt and review invoices showing prior similar bulk sales (.1); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|--------------------------|---------------------|---------------|------------------|------------|
| 9/6/20 | Thomas Willoughby | Draft short email to Doug Kraft re FNB's response (.1); | B130 - Asset Disposition | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/7/20 | Thomas Willoughby | Call with client re bulk sale and other case issues (.3); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 9/8/20 | Thomas Willoughby | Continue to work on draft bulk sale stipulation (.5); Call with client re same (.3); Finalize draft stipulation and draft email and send to client (.2); | B130 - Asset Disposition | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 9/9/20 | Thomas Willoughby | Continue to work on bulk sale stipulation; Direct Lauren Kawano re motion to approve same and multiple calls with client re same (1.0); Evening call with client re bulk sale issue (.5), and then draft and send proposed stipulation to Douglas Kraft in evening (.4); | B130 - Asset Disposition | \$525.00 | 1.9 | 1.9 | \$997.50 |
| 9/9/20 | Thomas Willoughby | Long call with Russ Burbank re valuations (.4); Receipt and review inventory valuation materials (.1) | B130 - Asset Disposition | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/9/20 | Lauren Kawano | Draft motion for bulk sale of inventory. | B130 - Asset Disposition | \$325.00 | 3.1 | 3.1 | \$1,007.50 |
| 9/11/20 | Thomas Willoughby | Telephone call with Doug Kraft re documents and bulk sale issue (.2); | B130 - Asset Disposition | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/11/20 | Thomas Willoughby | Trade emails with client regarding contacting Conservation Easement counsel re status (.1); | B130 - Asset Disposition | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/15/20 | Thomas Willoughby | Long Call with Ellen F. counsel for Solano Land Trust regarding status of Conservation Easement Sale and what needs to be done to get it sold as quickly as possible (1.0) | B130 - Asset Disposition | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 10/2/20 | Thomas Willoughby | Call with Ellen F. counsel for Land Trust (.5); Receipt and review email from Ellen with documents re status of Easement sale (.2); | B130 - Asset Disposition | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 10/15/20 | Thomas Willoughby | Call with Curtis Stocking re status of Gordon sale and documents he needs for prospective buyers (.2); Review documents in file and email requested documents to Curtis re Gordon listing (.4); | B130 - Asset Disposition | \$525.00 | 0.6 | 0.6 | \$315.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|--------------------------|---------------------|---------------|------------------|----------|
| 10/23/20 | Lauren Kawano | Continue preparation of application for order shortening time. | B130 - Asset Disposition | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 11/3/20 | Thomas Willoughby | Receipt and review broker opinion of value from Curtis Stocking, call with Russ Burbank and Russell Lester regarding same (.4); | B130 - Asset Disposition | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 11/5/20 | Thomas Willoughby | Receipt and review long email from Howard Nevins re easement information requests (.2); Call with Russ Lester re same (.5); | B130 - Asset Disposition | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 11/16/20 | Thomas Willoughby | Long call with Ellen F. counsel for Land Trust (.4); Draft long email to Howard Nevins in response to his letter (1.0); Call with Russ Lester re some responses (.3); | B130 - Asset Disposition | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 11/24/20 | Thomas Willoughby | Call with Russ Lester re offer for Gordon (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 11/25/20 | Thomas Willoughby | Call with Curtis Stocking re Gordon Ranch offer and then receipt and review offer (.2); Call with Russ B. re same (.2); | B130 - Asset Disposition | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 11/30/20 | Thomas Willoughby | Call with Russ Lester and Russ Burbank re re offer for Gordon and other issues (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 1/11/21 | Thomas Willoughby | Multiple emails with Robin Klomparens re Conservation Easement status and setting up call to take over negotiations re same (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 1/12/21 | Thomas Willoughby | Trade emails with Ellen F. (Land Trust's counsel) re status of documents and re retention of Robin K. re same (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 1/15/21 | Thomas Willoughby | Receipt and review email re status of draft purchase agreement from Ellen F. (.1) and draft email to Ellen (Land Trust's counsel) introducing Robin Kolmparens as point person on email for DIP (.1); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 1/26/21 | Thomas Willoughby | Multiple emails to set up Easement, SPE and Tax call with Robin Kolmparens and Russ Lester in connection with drafting amended Plan and settlement negotiations (1.0); | B130 - Asset Disposition | \$525.00 | 1.0 | 1.0 | \$525.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------------|---------------------|---------------|------------------|------------|
| 2/2/21 | Thomas Willoughby | Trade emails with then call with Robin K regarding conservation easement (.5); Draft long status report re conservation easement status to Prudential and FNB (.4); | B130 - Asset Disposition | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 2/4/21 | Thomas Willoughby | Multiple emails and calls re confidentiality agreement re easement documentation; draft initial NDA language (.5); Multiple emails with Doug and Howard re same and FNB's easement issues (.2); | B130 - Asset Disposition | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 2/5/21 | Thomas Willoughby | Collate and forward to FNB and Prudential most recent conservation easement documents (.3); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 2/24/21 | Thomas Willoughby | Multiple communications and emails with Doug Kraft and Howard Nevins re easement issues and documentation (.5); Call with client and Receipt and review additional documents to be forwarded to FNB and Prudential (.5); Trade emails with Nick Marcus re same (.1); Call with Robin K and then set up conference call re easement issues with FNB and Prudential and Robin K. (.3); Draft long email in preparation for easement call with FNB and Prudential re multiple sale issues (1.2); Revise and finalize and send email at 9pm (.1); | B130 - Asset Disposition | \$525.00 | 2.7 | 2.7 | \$1,417.50 |
| 2/24/21 | Thomas Willoughby | Call with Russ B. re changes to FNB term sheet (.3); Revise draft FNB term sheet per Russ B's comments and recirculate (.7); Receipt and review revised Dynamic Model without "bulk sales" (.2); | B130 - Asset Disposition | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 2/25/21 | Thomas Willoughby | Trade emails with Robin K. in morning prior to call, and then prep. for call re multiple easement issues (.4); Attend all hands on board call with Robin K. FNB and Prudential counsel (1.3); | B130 - Asset Disposition | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 3/1/21 | Thomas Willoughby | Receipt and review long email from Robin Klomparens re her discussions with Ellen (Land Trust counsel) (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/5/21 | Thomas Willoughby | Multiple emails and calls regarding Easement Status; Draft long email to Prudential and FNB counsel regarding same and bringing them all up to speed on ability to close by Dec. 31 and reason appraisal has not been ordered (1.0); | B130 - Asset Disposition | \$525.00 | 1.0 | 1.0 | \$525.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------------|---------------------|---------------|------------------|------------|
| 3/6/21 | Thomas Willoughby | Review email with long memo attached from Robin K. to FNB and Prudential counsel (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/13/21 | Thomas Willoughby | Multiple emails re sales issue re Gordon; respond to same (.3); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 3/16/21 | Thomas Willoughby | Receipt and review executed Gordon Sale contract (.1); Draft emails to FNB and Prudential re same (.1); Direct Lauren re drafting motion to approve and moving for shortened time to meet contract requirements (.1); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 3/17/21 | Lauren Kawano | Draft memorandum of points and authorities in support of sale motion of Gordon Ranch. | B130 - Asset Disposition | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 3/17/21 | Thomas Willoughby | Review and revise moving documents and App for OST re Gordon Sale (1.0); | B130 - Asset Disposition | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 3/17/21 | Lauren Kawano | Draft motion for sale of Gordon Ranch. | B130 - Asset Disposition | \$325.00 | 4.0 | 4.0 | \$1,300.00 |
| 3/17/21 | Lauren Kawano | Draft application for order shortening time to file motion for sale of Gordon Ranch, summary of motion, TAW declaration, and proposed order. | B130 - Asset Disposition | \$325.00 | 1.5 | 1.5 | \$487.50 |
| 3/18/21 | Sue Darms | Finalize for filing App, for OST re Motion to Sell Gordon Ranch, Decl. of T. Willoughby, Exhibit and Order; prepare Proof of Service; coordinate service of same | B130 - Asset Disposition | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 3/18/21 | Lauren Kawano | Review and revise sale motion, MPA, and application for order shortening time. | B130 - Asset Disposition | \$325.00 | 5.6 | 5.6 | \$1,820.00 |
| 3/18/21 | Thomas Willoughby | Multiple communications with, Draft long email re sale of Gordon Ranch (.3); Multiple emails follow ups and calls re same (.6); Review and revise all pleadings (.5); Review and sign final form of App for OST (.1); Call with Curtis Stocking re price history and other sale issues (.3); Work on draft motion to approve sale (1.0); Review and revise same and send draft under Mediation privilege to Prudential (.5); | B130 - Asset Disposition | \$525.00 | 3.3 | 3.3 | \$1,732.50 |
| 3/18/21 | Sue Darms | Draft Declaration of R. Lester in support of Motion to Sell Gordon Property | B130 - Asset Disposition | \$95.00 | 0.2 | 0.2 | \$19.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-----------------------------|---------------------|---------------|------------------|------------|
| 3/18/21 | Sue Darms | Draft App. for Order Shortening Time for Motion to Sell Gordon Property | B130 - Asset Disposition | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 3/19/21 | Thomas Willoughby | Receipt and review comments to motion from Jake Rios (.2); Review revise all documents in support of motion to approve sale of Gordon Ranch (.7); Multiple calls with Curtis Stocking regarding overbidding list (.3); Trade emails with Russ Lester re Gordon Ranch Sale Declaration and call with Russ re same (.5); Draft email to all parties who had viewed Gordon Ranch Property, revise finalize and send to potential overbidders (.6); Revise finalize and direct service and filing of Motion to sell the Gordon Ranch Property (.1); | B130 - Asset Disposition | \$525.00 | 2.4 | 2.4 | \$1,260.00 |
| 3/19/21 | Jake Rios | Review and revise 363 sale motion for Gordon Ranch. (1.3) Review and revise memorandum of points and authorities regarding sale motion. (.7). Multiple emails with TAW regarding same. (.4). Review OST regarding sale motion. (.1) | B130 - Asset Disposition | \$450.00 | 2.5 | 2.5 | \$1,125.00 |
| 3/22/21 | Thomas Willoughby | Call with Russ Lester re closing of sale of a neighbor's easement to Land Trust and price of same (.2); Draft email to Prudential and FNB re same (.2); | B130 - Asset Disposition | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 3/23/21 | Thomas Willoughby | Receipt and review email from and call with Taptej Gill re overbid process (.2); Forward overbid terms to Mr. Gill (.1); Trade emails and call with Curtis Stocking re overbid possibilities on Gordon sale (.3); | B130 - Asset Disposition | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 3/24/21 | Thomas Willoughby | Email from and call with Curtis Stocking regarding disappearance of overbidder for Gordon sale (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/25/21 | Thomas Willoughby | Preparation for (5); and attend hearing on cash collateral and exclusivity motion (.6); (.5 to Cash Collateral .3 to Gordon Sale and .3 to Plan) | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 3/26/21 | Thomas Willoughby | Work on Order approving sale of Gordon Ranch and email to Curtis Stocking for comments (.5); | B130 - Asset Disposition | \$525.00 | 0.5 | 0.5 | \$262.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|----------------------|---|-----------------------------|---------------------|---------------|------------------|----------|
| 3/26/21 | Sue Darms | Draft Order on Motion to Sell Gordon Property | B130 - Asset Disposition | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 3/26/21 | Lauren Kawano | Prepare sale order for Gordon Ranch. | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 3/28/21 | Thomas Willoughby | Receipt and review comments on sale order from Doug Kraft (.1); Email to Jason re Prudential's same (.1); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/29/21 | Lauren Kawano | Review and revise Gordon Ranch sale order and circulate to counsel. | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 4/2/21 | Thomas Willoughby | Call with Curtis Stocking re status of Gordon Ranch Sale and check on same (.3); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 4/5/21 | Thomas Willoughby | Receipt and review Order approving sale of Gordon Ranch; Forward to Curtis Stocking, and short call regarding next steps (.3); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 4/7/21 | Thomas Willoughby | Review email from Robin K. re easement status and PSA (.1); | B130 - Asset Disposition | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 4/8/21 | Thomas Willoughby | Call with FNB | B130 - Asset Disposition | \$0.00 | 0.1 | 0.0 | \$0.00 |
| 4/22/21 | Thomas Willoughby | Multiple emails regarding issue of "gas lease" that could prevent easement sale (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 5/10/21 | Jake Rios | Telephone call from representative for potential buyer for Oda Ranch. Follow up regarding same. | B130 - Asset Disposition | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 5/12/21 | Thomas Willoughby | Receipt and review long email from Ellen Fred (Land Trust's counsel) regarding Easement status, and news that Land Trust had approved easement exhibits; review same (.3); Draft status report regarding Chapter 11 to send to Land Trust (.5); Circulate to client for review and approval (.1); | B130 - Asset Disposition | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 5/19/21 | Thomas Willoughby | Receipt and review email from Curtis Stocking regarding extension of closing request and short call with him re same (.3); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 5/25/21 | Thomas Willoughby | Call with Curtis Stocking about Gordon Ranch sale issue (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------------|---------------------|---------------|------------------|----------|
| 5/27/21 | Nick Kohlmeier | Conference with TW regarding employing broker(.1); review e-mail from broker regarding the same(.1) | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/27/21 | Nick Kohlmeier | Review prior orders granting use of cash collateral and budgets for the same | B130 - Asset Disposition | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 5/27/21 | Nick Kohlmeier | Prepare application for authority to use cash collateral to pay mediator fees | B130 - Asset Disposition | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 6/2/21 | Thomas Willoughby | Trade emails with Robin K. re easement issues raised by Jason (.1); Receipt and review email from Robin re oil and gas lease surrender issue (.2); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 6/2/21 | Nick Kohlmeier | Conference with TW regarding escrow instructions for conservation easement and Gordon property | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/2/21 | Nick Kohlmeier | Review plan for disbursement of funds process from Conservation Easement sale (.6); Begin drafting escrow instructions for sale of Conservation Easement (.5) | B130 - Asset Disposition | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 6/4/21 | Thomas Willoughby | Call with Russ Lester re status of counter offers and listing agreements (.3); | B130 - Asset Disposition | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 6/4/21 | Thomas Willoughby | Receipt and review questions from FNB re Gordon Ranch property (.1); Review sale document (.2); Call with Curtis Stocking re status and his view on values of other properties (.3); Draft response to Howard Nevins re Gordon Ranch Property (.1); Receive additional request and send email to Curtis Stocking requesting a title report (.1); Receipt and review drafts of "baseline report" re easement sale from Robin K. (.1); | B130 - Asset Disposition | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 6/4/21 | Nick Kohlmeier | E-mails to/from TW, Prudential counsel, FNB counsel, and Merle Meyers regarding Burrell rejection of SPE manager position and steps moving forward | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|--|--------------------------|---------------------|---------------|------------------|----------|
| 6/7/21 | Thomas Willoughby | Because of Jason's and FNB's concerns re sale closing date, 2d Long call with Curtis Stocking over weekend re status of Gordon Sale (.4); Draft email to parties re same (.2); Receipt and review email from Curtis Stocking re sale issues (.1); Draft multiple responses to same (.2); | B130 - Asset Disposition | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 6/7/21 | Nick Kohlmeyer | Review plan for sale terms and proposed distribution scheme for Conservation Easement sale | B130 - Asset Disposition | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 6/8/21 | Thomas Willoughby | Review and revise draft escrow instructions from Nick (.1); Draft revisions to same and then forward to Prudential for review (1.0); | B130 - Asset Disposition | \$525.00 | 1.1 | 1.1 | \$577.50 |
| 6/8/21 | Nick Kohlmeyer | Review e-mails to/from TAW and Curtis Stocking regarding Gordon Ranch sale and escrow issues | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/8/21 | Nick Kohlmeyer | Review Plan regarding treatment of proceeds from Gordon Ranch sale | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/8/21 | Nick Kohlmeyer | Draft escrow instructions for sale of Gordon Ranch property (1); e-mail to TAW regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 6/8/21 | Nick Kohlmeyer | Telephone conference with TAW regarding delaying transfer of Gordon into SPE | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/9/21 | Thomas Willoughby | Review third draft of escrow instructions from Nick K. (.2); Long revision to same and (1.2); Draft long email to FNB and Prudential re same (.2); | B130 - Asset Disposition | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 6/9/21 | Nick Kohlmeyer | Telephone conference with TAW regarding amending application to employ Charter Realty | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/9/21 | Nick Kohlmeyer | Draft amendment to motion to employ broker | B130 - Asset Disposition | \$325.00 | 1.5 | 1.5 | \$487.50 |
| 6/9/21 | Nick Kohlmeyer | Telephone conference and e-mails with TAW regarding opening new escrow for SPE transfers and title insurance issue | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/9/21 | Nick Kohlmeyer | Review TAW revisions to Gordon Ranch escrow instructions; further revisions to the same and instructions notes | B130 - Asset Disposition | \$325.00 | 0.5 | 0.5 | \$162.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------------|---------------------|---------------|------------------|----------|
| 6/10/21 | Thomas Willoughby | Draft long email after call with Howard re FNB concerns re retention of Ward Charter and Gordon Ranch Sale issues, as well as on pre approved escrow instructions for SPE Manager sales (1.0); Multiple emails re delaying transfer of Gordon Ranch into property and re same issues with Prudential weighing in (.5); Receipt and review draft closing statement for Gordon Ranch sale and circulate to parties (.2); | B130 - Asset Disposition | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 6/10/21 | Thomas Willoughby | Work with Robin K. on putting finalization of easement language on front burner; Multiple emails re same (.5); Call with Robin (.2); and receipt and review status report from Ellen Fred re language status (.2); | B130 - Asset Disposition | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 6/10/21 | Nick Kohlmeyer | Review Prudential's bring current calculation for Loan 1 and Loan 2 | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/10/21 | Nick Kohlmeyer | E-mail from Prudential counsel regarding closing of Gordon sale and holding property back from SPE | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/10/21 | Nick Kohlmeyer | E-mail from FNB counsel regarding holding Gordon back from SPE and escrow instructions | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/10/21 | Nick Kohlmeyer | E-mail from Prudential counsel regarding escrow instructions and payoff statements | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/10/21 | Nick Kohlmeyer | Revisions to amendment to application to employ broker | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/10/21 | Nick Kohlmeyer | E-mail from TAW regarding property sales, broker employment, and escrow instructions | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/10/21 | Nick Kohlmeyer | Begin draft of assumption and assignment of Gordon listing agreement | B130 - Asset Disposition | \$325.00 | 0.5 | 0.5 | \$162.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------------|---------------------|---------------|------------------|------------|
| 6/11/21 | Thomas Willoughby | Call with Curtis Stocking and Receipt and review draft addendum changing buyer to LLC (.5); Redraft proposed addendum (.4); 43 emails and multiple calls with all parties re the same; Seek trade for agreement to allow transfer to SPE if sale closes after Effective Date; Additional calls with Curtis Stocking (1.5); Review and revise application for order shortening time to address this issue (.5); | B130 - Asset Disposition | \$525.00 | 2.9 | 2.9 | \$1,522.50 |
| 6/11/21 | Nick Kohlmeyer | Prepare notice of hearing on application for order to aid in execution of Gordon Sale | B130 - Asset Disposition | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 6/11/21 | Nick Kohlmeyer | Review addendum to Gordon Ranch sale agreement | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/11/21 | Nick Kohlmeyer | Draft application and order shortening time to hear application for an order to aid in Gordon Ranch sale | B130 - Asset Disposition | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 6/11/21 | Nick Kohlmeyer | Review amendment to application to employ broker and notice regarding the same | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/11/21 | Nick Kohlmeyer | E-mails to/from Prudential and FNB counsel regarding ex parte app and order | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/11/21 | Nick Kohlmeyer | Prepare application for order to aid in execution of Gordon Sale | B130 - Asset Disposition | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 6/11/21 | Nick Kohlmeyer | Review seller estimated closing statement | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/11/21 | Sue Darms | Obtain certified copy of Order re Sale of Gordon Property | B130 - Asset Disposition | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 6/11/21 | Nick Kohlmeyer | E-mails to/from TAW and FNB and Prudential regarding OST application for order implementing Gordon sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/13/21 | Thomas Willoughby | Trade emails with Ward Charter re need to exclude crops from asset sale contracts (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 6/14/21 | Thomas Willoughby | Multiple communications with Curtis Stocking and Ward Charter re sale issues for Gordon and asset purchase agreement terms for Ward Stocking (.2); | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------------|---------------------|---------------|------------------|----------|
| 6/14/21 | Thomas Willoughby | Multiple emails with Curtis Stocking re addendum (.2); Call with Curtis re same | B130 - Asset Disposition | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 6/14/21 | Nick Kohlmeyer | Prepare assignment and assumption agreement of listing agreement; e-mail to Hank Spacone and Tony Asebedo regarding the same | B130 - Asset Disposition | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 6/15/21 | Thomas Willoughby | Obtain and exchange addendum signatures with Curtis Stocking in preparation for Thursday hearing and call with Curtis re hearing and status (.5); | B130 - Asset Disposition | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 6/15/21 | Nick Kohlmeyer | E-mails to/from Broker regarding escrow instructions for Gordon Ranch | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/15/21 | Nick Kohlmeyer | Prepare draft order granting Broker's employment and assignment to SPE | B130 - Asset Disposition | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/16/21 | Nick Kohlmeyer | Revisions to order granting application to employ broker (.2); e-mail to all counsel regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/16/21 | Nick Kohlmeyer | Draft order granting the application for an order to aid in execution of the Gordon Ranch sale | B130 - Asset Disposition | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 6/16/21 | Nick Kohlmeyer | Review Prudential's revisions to broker employment order (.2); e-mail to Prudential regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/16/21 | Nick Kohlmeyer | E-mail from TAW regarding order granting app for order to aid in Gordon sale (.1); revisions to the same (.2); e-mail to all counsel regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/16/21 | Nick Kohlmeyer | E-mail from Tony A. regarding broker employment order | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/16/21 | Nick Kohlmeyer | E-mail from Tony A. regarding Assignment Agreement (.1); e-mail to Ward Charter regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/16/21 | Nick Kohlmeyer | E-mails to/from FNB counsel regarding order approving broker employment (.2); further revisions to the same (.2) | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/16/21 | Nick Kohlmeyer | Compile documents responsive to Hank Spacone request (.3); e-mails to/from Hank regarding the same (.2) | B130 - Asset Disposition | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/16/21 | Nick Kohlmeyer | E-mail to Curtis Stocking regarding Gordon disbursement order draft | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------------|---------------------|---------------|------------------|----------|
| 6/17/21 | Thomas Willoughby | Preparation for and attend hearing re Motion re modification of Gordon Sale Order (1.5); | B130 - Asset Disposition | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 6/17/21 | Nick Kohlmeyer | E-mails from Prudential and FNB counsel regarding order | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/17/21 | Nick Kohlmeyer | Revisions to draft order on application for order to aid in Gordon sale (.2); e-mail to all counsel regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/17/21 | Nick Kohlmeyer | Teleconference with TAW regarding draft order on application for order to aid in Gordon sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/17/21 | Nick Kohlmeyer | Review tentative ruling on application for order to aid in Gordon sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/17/21 | Nick Kohlmeyer | E-mails to/from Stocking regarding order approving Gordon sale modifications | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/18/21 | Nick Kohlmeyer | Research potential transfer tax issue | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/18/21 | Nick Kohlmeyer | Revisions to Gordon Ranch escrow instructions (.2); e-mail to all counsel regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/18/21 | Nick Kohlmeyer | Further revisions to Gordon Escrow instructions | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/18/21 | Nick Kohlmeyer | E-mails from Prudential and FNB counsel regarding Gordon escrow instructions (.2); final revisions to Gordon escrow instructions and e-mails regarding the same (.2) | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/18/21 | Nick Kohlmeyer | E-mails to/from title regarding Gordon escrow instructions | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/18/21 | Nick Kohlmeyer | Review FNB opposition to motion to employ Charter Realty as broker | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/18/21 | Nick Kohlmeyer | E-mails to/from Stocking and title regarding closing Gordon sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/21/21 | Nick Kohlmeyer | E-mails to/from Broker regarding Gordon sale order | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/21/21 | Nick Kohlmeyer | E-mails to/from title regarding Gordon escrow issues | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------------|---------------------|---------------|------------------|----------|
| 6/21/21 | Nick Kohlmeier | Review order granting application for order to aid in execution of sale (.1): e-mails to broker, title, and staff regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/21/21 | Nick Kohlmeier | E-mails to/from title, FNB, and Prudential regarding Gordon reconveyances | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/22/21 | Nick Kohlmeier | E-mails to/from title regarding closing issues | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/22/21 | Nick Kohlmeier | E-mails to/from Hank Spacone and title regarding SPE fees related to Gordon sale | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/22/21 | Nick Kohlmeier | Telephone conference with TAW regarding Gordon Ranch sale issues | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/22/21 | Nick Kohlmeier | Telephone conference with title regarding Gordon escrow status | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/22/21 | Nick Kohlmeier | Telephone conference with Ward Charter regarding FNB's opposition to employment application (.2); follow-up e-mail regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/22/21 | Nick Kohlmeier | E-mail from Ward Charter regarding MacQuiddy offers and marketing background | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/22/21 | Nick Kohlmeier | Draft Ward Charter declaration in support of reply to FNB's opposition to employment application | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/22/21 | Nick Kohlmeier | E-mails to/from title regarding SPE fees to be paid from Gordon sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/22/21 | Nick Kohlmeier | Telephone conference with Hank Spacone regarding SPE fees to be paid from Gordon sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/23/21 | Nick Kohlmeier | E-mails to/from Curtis Stocking, creditors' counsels, and title regarding closing Gordon sale | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/23/21 | Thomas Willoughby | Review multiple emails re easement sale issues and draft email to James Eastman re same (.2); Work on and assist with issues on expedited closing of Gordon Ranch (.4); | B130 - Asset Disposition | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 6/23/21 | Nick Kohlmeier | Telephone conference with title regarding closing Gordon Ranch sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|----------------|---|--------------------------|---------------------|---------------|------------------|----------|
| 6/23/21 | Nick Kohlmeier | E-mail to Russ Lester regarding Gordon closing | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/23/21 | Nick Kohlmeier | Review preliminary title report for Gordon Ranch property (.2) and FNB DOT affecting the same (.1) | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/23/21 | Nick Kohlmeier | E-mails to/from Prudential counsel and Chad Wilson at FAT regarding FNB reconveyance on Gordon | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/23/21 | Nick Kohlmeier | E-mails to/from Placer Title regarding reconveyance issue | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/24/21 | Nick Kohlmeier | Telephone conference with title regarding SPE issues as to Gordon sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/24/21 | Nick Kohlmeier | E-mail to title regarding Hank's capacity to sign documents | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/24/21 | Nick Kohlmeier | Multiple telephone calls with title regarding closing Gordon sale | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/24/21 | Nick Kohlmeier | Review e-mail from James Eastman to title regarding Prudential closing issues(.2); telephone conference with title regarding the same | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/24/21 | Nick Kohlmeier | Review estimated closing statement | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/24/21 | Nick Kohlmeier | Telephone conference with Tony Asebedo regarding Gordon Ranch closing | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/24/21 | Nick Kohlmeier | Telephone conference with Hank Spacone regarding zero demand and closing statement | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/24/21 | Nick Kohlmeier | Telephone conference with title regarding outstanding closing issues (.2); conference with TAW regarding the same (.1) | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/24/21 | Nick Kohlmeier | E-mail from Tony Asebedo regarding executing closing documents | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/24/21 | Nick Kohlmeier | Review e-mail and documents from First American Title regarding FNB DOT on Gordon Ranch | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/24/21 | Nick Kohlmeier | Conference with TAW regarding reply in support of application to employ broker | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---|-------------------|---|--|---------------------|---------------|------------------|--------------------|
| 6/24/21 | Nick Kohlmeier | Review and revise reply in support of application to employ broker | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/25/21 | Nick Kohlmeier | Review FNB demand and seller instructions | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/25/21 | Nick Kohlmeier | Review e-mail from Hank Spacone to title regarding Gordon closing documents | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/25/21 | Nick Kohlmeier | Review offers (x3) on MacQuiddy Ranch | B130 - Asset Disposition | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/25/21 | Nick Kohlmeier | E-mail from TAW regarding MacQuiddy appraisal | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/28/21 | Nick Kohlmeier | E-mails to/from title regarding signed instructions and settlement statement | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/29/21 | Nick Kohlmeier | E-mail from TAW regarding counter offers on MacQuiddy | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/29/21 | Nick Kohlmeier | E-mail from Nick Marcus regarding conservation easement grant deeds (.1); review conservation easement escrow instructions (.1) | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/29/21 | Nick Kohlmeier | E-mails to/from title regarding closing of Gordon sale | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/29/21 | Nick Kohlmeier | Telephone conference with Chad Wilson regarding conservation easement deeds | B130 - Asset Disposition | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/29/21 | Nick Kohlmeier | Review McCune grant deed, transfer affidavit, and change of ownership report | B130 - Asset Disposition | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/30/21 | Nick Kohlmeier | E-mail from Prudential regarding MacQuiddy counters | B130 - Asset Disposition | \$325.00 | 0.1 | 0.1 | \$32.50 |
| B130 - Asset Disposition Sub Totals: | | | | | 106.2 | 105.8 | \$44,937.50 |
| B150 - Meetings of and Communications with Creditors | | | | | | | |
| 10/5/20 | Thomas Willoughby | Call with Russ Lester in preparation for First Meeting of Creditors, and then attend first meeting (3.0); | B150 - Meetings of and Communications with Creditors | \$525.00 | 3.0 | 3.0 | \$1,575.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|--|---------------------|---------------|------------------|----------|
| 10/12/20 | Thomas Willoughby | Multiple communications with Russ Lester re information for FNB Appraiser (.4) , Receipt and review spreadsheet with info from Russ Lester and forward to FNB (.2); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 10/14/20 | Thomas Willoughby | Multiple emails re requests for information from FNB and Prudential for their appraisers, review files and obtain and forward multiple documents from IDI request and other locations in file to FNB and/or Prudential (1.3); Call with Russ Lester re same (.2); Receipt and review additional information from Russ L. and forward to FNB and Prudential (.2); | B150 - Meetings of and Communications with Creditors | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 10/15/20 | Thomas Willoughby | Continue work on and review documentation to be forwarded for FNB and Prudential appraisers (.4); call with Russ Lester re same (.2); Finalize and send emails with additional documentation to FNB and Prudential counsel (.1); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 10/16/20 | Thomas Willoughby | Call with Doug Kraft re document request and multiple other issues; Collate together and send easement documents per his request (.4); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 10/22/20 | Thomas Willoughby | Work on document requests from FNB (.4); Call with Russ Lester re same (.3); Draft email to Doug K and Howard N. re farming lease (Meeks) and re CPA application status, and status of tax return for 2019 (.3); Set up call to discuss other documents requested and cash collateral (.1); | B150 - Meetings of and Communications with Creditors | \$525.00 | 1.1 | 1.1 | \$577.50 |
| 10/30/20 | Thomas Willoughby | Receipt and review requests for info on Farming Lease income from Prudential (.1); Call with Russ Lester re same and other case issues (.4); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.5 | 0.5 | \$262.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|--|---------------------|---------------|------------------|----------|
| 11/2/20 | Thomas Willoughby | Exchange emails with Brett Melone from Farm Link re PPP loan (.1); Call with client re same and forward emails to client (.3); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 11/25/20 | Thomas Willoughby | Multiple communications with client and John Deere's inspector re timing of collateral inspection (.1); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 11/30/20 | Thomas Willoughby | Receipt and review email from Jason DeJonker re appraisal information needed (.1); Receipt and review email from Russ Lester re status of same and respond to same (.1); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 12/1/20 | Thomas Willoughby | Call with Russ Lester re document request for appraiser from Prudential (.3); Draft email to Jason DeJonker to suggest setting up call with appraisers and Russ Lester (.2); Receipt and review response from Jason D. (.1); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 12/22/20 | Thomas Willoughby | Receipt and review email from Nick Marcus regarding outstanding information requests for appraisers (.1); Email to client re same; receive multiple additional documents from client to be forwarded to Prudential and review same (.4); Draft email to Nick Marcus re same and enclosing documents (.1); Receipt and review email from Doug Kraft re spreadsheet previously forwarded to client; Call with Russ Burbank re same, then draft email to Doug Kraft confirming source of information provided to FNB (.2); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 1/5/21 | Thomas Willoughby | Receipt and review email from Doug Kraft re request for additional documents, including tax returns and basis spreadsheet (.1); Call with Russ Burbank re same and other Plan issues (.3); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.4 | 0.4 | \$210.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---|-------------------|--|--|---------------------|---------------|------------------|-------------------|
| 1/8/21 | Thomas Willoughby | Multiple emails with Doug Kraft re document requests and continue review FNB proofs of claim (.6); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 1/19/21 | Thomas Willoughby | Multiple emails with Doug Kraft and Jamie Dreher re request by FNB for 2019 tax returns (.2); Call with Doug Kraft re (.2); and then draft email to Doug Kraft re terms of sending 2019 tax returns to FNB (.3); | B150 - Meetings of and Communications with Creditors | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 5/18/21 | Nick Kohlmeyer | Conference with TW and staff regarding creditors not receiving notice; review matrix and schedules regarding same | B150 - Meetings of and Communications with Creditors | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 5/18/21 | Nick Kohlmeyer | Draft letter to Yolo County Tax Collector regarding ballot | B150 - Meetings of and Communications with Creditors | \$325.00 | 0.5 | 0.5 | \$162.50 |
| B150 - Meetings of and Communications with Creditors Sub Totals: | | | | | 12.7 | 12.7 | \$6,487.50 |
| B160 - Fee/Employment Applications | | | | | | | |
| 8/27/20 | Thomas Willoughby | POST FILING Receipt and review email from Russ Burbank re changes to BPM employment application (.1); Call with Russ Burbank re same and re multiple other initial case issues (.3); | B160 - Fee/Employment Applications | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 8/28/20 | Jake Rios | Review and revise Application for BPM employment. | B160 - Fee/Employment Applications | \$450.00 | 0.3 | 0.3 | \$135.00 |
| 8/31/20 | Thomas Willoughby | After finishing first day motions; worked on BPM and FFWPR employment motions, and communications with Russ Burbank re same (2.0); | B160 - Fee/Employment Applications | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 8/31/20 | Sue Darms | prepare proofs of service (2); file applications and email serve (.5) | B160 - Fee/Employment Applications | \$0.00 | 0.7 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|----------------------|--|--|---------------------|---------------|------------------|----------|
| 8/31/20 | Sue Darms | Revisions to and Finalize Applications to employ FFWPR and BPM; | B160 - Fee/Employment Applications | \$95.00 | 7.0 | 7.0 | \$665.00 |
| 8/31/20 | Lauren Kawano | Draft application for employment of FFWPR and BPM; draft related declarations, order, and exhibits. | B160 - Fee/Employment Applications | \$325.00 | 2.2 | 2.2 | \$715.00 |
| 9/3/20 | Thomas Willoughby | Research regarding potential requirements for fee applications in case (.3): | B160 - Fee/Employment Applications | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 9/3/20 | Lauren Kawano | Legal research and analysis regarding application for employment requirement for large chapter 11 cases; legal strategy and analysis regarding same. | B160 - Fee/Employment Applications | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 9/3/20 | Lauren Kawano | Draft application for employment of real estate broker. | B160 - Fee/Employment Applications | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 9/8/20 | Sue Darms | Draft templates for motion to employ Green Fields as Real Estate Broker | B160 - Fee/Employment Applications | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 9/8/20 | Lauren Kawano | Prepare application for employment and related declaration of C. Stocking for real estate broker services. | B160 - Fee/Employment Applications | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 9/9/20 | Thomas Willoughby | Receipt and review draft application to employ real estate broker and draft comments and revise same (.5); | B160 - Fee/Employment Applications | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/9/20 | Lauren Kawano | Prepare Stocking declaration in support of application for employment of broker. | B160 - Fee/Employment Applications | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 9/10/20 | Lauren Kawano | Legal research and analysis regarding application to employ real estate broker. | B160 - Fee/Employment Applications | \$325.00 | 1.0 | 1.0 | \$325.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|------------------------------------|---------------------|---------------|------------------|----------|
| 9/17/20 | Thomas Willoughby | Direct Lauren K. re employment motion for CPA (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/17/20 | Lauren Kawano | Prepare memorandum of points and authorities in support of application to employ real estate broker. | B160 - Fee/Employment Applications | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 9/17/20 | Lauren Kawano | Prepare application for employment of CPA. | B160 - Fee/Employment Applications | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 9/18/20 | Thomas Willoughby | Work on and revise and final Stocking employment application (1.2) and multiple communications with Lauren Kawano re same (.2); Telephone call with Russ Lester re same and re real property valuation and other case issues (.5); | B160 - Fee/Employment Applications | \$525.00 | 1.9 | 1.9 | \$997.50 |
| 9/18/20 | Thomas Willoughby | Working on and review and revise pleadings re employment of BPM (1.2); Telephone call with Russ Burbank re Statement of BPM in support of his employment (.2); 2d call with re same (.1); | B160 - Fee/Employment Applications | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 9/18/20 | Lauren Kawano | Legal review and revise motion to employ Green Fields as real estate broker and related order, points and authorities, and declaration of of C. Stocking. | B160 - Fee/Employment Applications | \$325.00 | 2.1 | 2.1 | \$682.50 |
| 9/21/20 | Thomas Willoughby | Review and revise Stocking motion documents (1.0); | B160 - Fee/Employment Applications | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 9/21/20 | Lauren Kawano | Teleconference with C. Stocking regarding modification to listing agreement to extend agreement. | B160 - Fee/Employment Applications | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 9/21/20 | Lauren Kawano | Prepare application to employ Green Fields and accompanying documents for filing. | B160 - Fee/Employment Applications | \$325.00 | 1.2 | 1.2 | \$390.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|------------------------------------|---------------------|---------------|------------------|----------|
| 9/22/20 | Thomas Willoughby | Work on draft engagement agreement for CPA and attention to preparation of materials to employ CPA (.5); | B160 - Fee/Employment Applications | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/22/20 | Lauren Kawano | Prepare application for employment of CPA and related documents. | B160 - Fee/Employment Applications | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 9/23/20 | Sue Darms | Draft Request for Judicial Notice ISO Motion to Employ Green Fields | B160 - Fee/Employment Applications | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/23/20 | Lauren Kawano | Prepare declaration of J. Nitkowski regarding employment as accountant. | B160 - Fee/Employment Applications | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 9/23/20 | Lauren Kawano | Legal review and revise application to employ real estate broker. | B160 - Fee/Employment Applications | \$325.00 | 2.2 | 2.2 | \$715.00 |
| 9/24/20 | Thomas Willoughby | Review and sign Stocking employment application (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/24/20 | Thomas Willoughby | Receipt and review tentative rulings including re BPM employment (.2); | B160 - Fee/Employment Applications | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 9/24/20 | Lauren Kawano | Legal review and analysis of documents related to sale of Gordon property and revise employment application. | B160 - Fee/Employment Applications | \$325.00 | 2.0 | 2.0 | \$650.00 |
| 9/24/20 | Lauren Kawano | Prepare application for employment of accountant. | B160 - Fee/Employment Applications | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 9/24/20 | Sue Darms | Finalize for filing Motion to Employ Green Fields; prepare proof of service and coordinate email and mail service | B160 - Fee/Employment Applications | \$0.00 | 0.4 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|------------------------------------|---------------------|---------------|------------------|----------|
| 10/2/20 | Lauren Kawano | Prepare application to employ Carbahal & Company as accountant and related declaration; review and analysis of engagement letter. | B160 - Fee/Employment Applications | \$325.00 | 2.9 | 2.9 | \$942.50 |
| 10/6/20 | Lauren Kawano | Prepare application for employment of Carbahal & Company and supportive documents. | B160 - Fee/Employment Applications | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 10/9/20 | Thomas Willoughby | Review motion to approve Custodian Report (.2); | B160 - Fee/Employment Applications | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 10/9/20 | Thomas Willoughby | Review, revise and then finalize all documents in support of employment of CPA (.5); | B160 - Fee/Employment Applications | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 10/12/20 | Lauren Kawano | Legal review and analysis of motion for approval of custodian's report and accounting. | B160 - Fee/Employment Applications | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 10/14/20 | Thomas Willoughby | Review and sign moving documents re employment of CPA (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 10/15/20 | Lauren Kawano | Legal review and analysis of application to employ Carbahal & Company and service requirements. | B160 - Fee/Employment Applications | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 10/16/20 | Lauren Kawano | Prepare notice regarding application to employ accountant and memorandum of points and authorities in support of employment application. | B160 - Fee/Employment Applications | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 10/16/20 | Thomas Willoughby | Call with Doug Kraft and Howard Nevins re employment app briefing schedule (.3); Draft memo to Lauren Kawano re request for relief in CPA employment application and disclosure re same (.5); | B160 - Fee/Employment Applications | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 10/19/20 | Lauren Kawano | Draft amended application to employ accountant and related notice. | B160 - Fee/Employment Applications | \$325.00 | 2.1 | 2.1 | \$682.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|------------------------------------|---------------------|---------------|------------------|----------|
| 10/19/20 | Thomas Willoughby | Review and revise amended application to employ CPA (.2); | B160 - Fee/Employment Applications | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 10/19/20 | Lauren Kawano | Draft memorandum of points and authorities in support of employment application for accountant and supplemental declaration of J. Nitzkowski in support of same. | B160 - Fee/Employment Applications | \$325.00 | 2.3 | 2.3 | \$747.50 |
| 10/20/20 | Lauren Kawano | Legal review and analysis of motion to pay administrative claim and motion to approve custodian's report. | B160 - Fee/Employment Applications | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 10/21/20 | Lauren Kawano | Legal review and analysis of motion for approval of custodian's report and accounting and prepare memorandum analyzing same. | B160 - Fee/Employment Applications | \$325.00 | 2.6 | 2.6 | \$845.00 |
| 10/21/20 | Lauren Kawano | Legal research and analysis regarding discharge of receiver's liability for pre-petition receivership and post-petition custodianship. | B160 - Fee/Employment Applications | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 10/29/20 | Thomas Willoughby | Review receiver final report application (.2); Draft response to same (.4); Call with receiver counsel re response (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 10/29/20 | Sue Darms | Finalize for filing response to Receiver's Motion for Approval of Custodian's Report and Accounting - GMJ-1; prepare proof of service and coordinate service | B160 - Fee/Employment Applications | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 10/30/20 | Lauren Kawano | Draft amended application to employ and compensate the accountant. | B160 - Fee/Employment Applications | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 10/30/20 | Thomas Willoughby | Call with Mike B. re potential interest rate expert retention (.3); Call to Robin K. re tax and transactional retention (.3); | B160 - Fee/Employment Applications | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 10/30/20 | Thomas Willoughby | Draft reply regarding custodian application and multiple communications with counsel to resolve issue (.4); | B160 - Fee/Employment Applications | \$525.00 | 0.4 | 0.4 | \$210.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|------------------------------------|---------------------|---------------|------------------|----------|
| 11/2/20 | Thomas Willoughby | Work on issues related to FNB objection to CPA employment including multiple emails re same and call with client re same (.5); | B160 - Fee/Employment Applications | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 11/2/20 | Lauren Kawano | Legal strategy and analysis regarding amended application to employ accountant; prepare amended application and supplemental declaration in support of application. | B160 - Fee/Employment Applications | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 11/5/20 | Thomas Willoughby | Long call with Robin K. regarding overview of plan and tax issues and her employment as special counsel (.6); | B160 - Fee/Employment Applications | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 11/9/20 | Thomas Willoughby | 2d long call with Robin K. re retention as special counsel (.5): Draft email to Lauren K. re preparation of application and scope of services (.2); | B160 - Fee/Employment Applications | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 11/9/20 | Lauren Kawano | Teleconference with J. Nitzkowski regarding amended application. | B160 - Fee/Employment Applications | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 11/9/20 | Lauren Kawano | Legal strategy and analysis regarding retention application for Robin Klompararens. | B160 - Fee/Employment Applications | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 11/10/20 | Sue Darms | Prepare Exhibit to Amended Application to Employ CPA | B160 - Fee/Employment Applications | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 11/10/20 | Sue Darms | Draft Request for Judicial Notice for Amended App to Employ CPA (FWP-11) | B160 - Fee/Employment Applications | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 11/10/20 | Sue Darms | Prepare templates for Application to Employ Klomarens (FWP-13) | B160 - Fee/Employment Applications | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 11/10/20 | Lauren Kawano | Review and revise fee application to employ Carbahal & Company. | B160 - Fee/Employment Applications | \$325.00 | 1.9 | 1.9 | \$617.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|------------------------------------|---------------------|---------------|------------------|----------|
| 11/11/20 | Thomas Willoughby | Receipt and review draft engagement agreement for Robin Kolmparens (.2); Forward to client and direct Lauren K. re changes needed to same (.2); | B160 - Fee/Employment Applications | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 11/11/20 | Lauren Kawano | Prepare amended application to employ Carbahal & Company and memorandum of points and authorities in support of same; legal strategy and analysis regarding same. | B160 - Fee/Employment Applications | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 11/11/20 | Lauren Kawano | Prepare application to employ tax counsel, declaration in support of application, memorandum of points and authorities, notice and exhibit document. | B160 - Fee/Employment Applications | \$325.00 | 2.6 | 2.6 | \$845.00 |
| 11/12/20 | Lauren Kawano | Prepare application to employ special counsel and related declaration. | B160 - Fee/Employment Applications | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 11/16/20 | Lauren Kawano | Draft legal argument for motion to pay retainer. | B160 - Fee/Employment Applications | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 11/16/20 | Lauren Kawano | Prepare amended application for employment of accountant. | B160 - Fee/Employment Applications | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 11/16/20 | Lauren Kawano | Legal review and revise supplemental declaration of J. Nitzkowski in support of employment application. | B160 - Fee/Employment Applications | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 11/17/20 | Sue Darms | Review and update documents for Amended App re Employment of CPA | B160 - Fee/Employment Applications | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 11/17/20 | Lauren Kawano | Email to J. Nitzkowski regarding supplemental declaration. | B160 - Fee/Employment Applications | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 11/17/20 | Lauren Kawano | Legal review and revise notice of hearing, request for judicial notice, supplemental exhibit document, and memorandum of points and authorities. | B160 - Fee/Employment Applications | \$325.00 | 0.5 | 0.5 | \$162.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|------------------------------------|---------------------|---------------|------------------|----------|
| 11/17/20 | Lauren Kawano | Legal review and revise memorandum of points and authorities in support of application to employ Carbahal & Company. | B160 - Fee/Employment Applications | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 11/18/20 | Lauren Kawano | Legal research and analysis regarding employment authority and revise memorandum of points and authorities in support of amended application. | B160 - Fee/Employment Applications | \$325.00 | 2.9 | 2.9 | \$942.50 |
| 11/18/20 | Sue Darms | Review and update amended application to employ CPA | B160 - Fee/Employment Applications | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 11/18/20 | Sue Darms | Draft order for motion to employ special counsel | B160 - Fee/Employment Applications | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 11/18/20 | Lauren Kawano | Legal strategy and analysis regarding payment approval of Carbahal & Company; legal research and analysis regarding same. | B160 - Fee/Employment Applications | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 11/18/20 | Lauren Kawano | Legal review and revise amended application to employ Carbahal & Company to include authorization under 327 or 363. | B160 - Fee/Employment Applications | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 11/18/20 | Thomas Willoughby | Review almost final form of motion and supporting documents to employ CPA (.3); | B160 - Fee/Employment Applications | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 12/3/20 | Thomas Willoughby | Review documents re retention of Robin K. and direct Lauren K. re same (.2); | B160 - Fee/Employment Applications | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 12/4/20 | Thomas Willoughby | Receipt and review motion to approve receiver's final account (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 12/7/20 | Thomas Willoughby | Work on redlining Robin Kolmparen's employment contract to conform with bankruptcy requirements (.5); Direct Lauren K. re same (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.6 | 0.6 | \$315.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|----------------------|--|--|---------------------|---------------|------------------|------------|
| 12/7/20 | Sue Darms | Update Contract for Special Counsel; prepare redline for Russell Lester's review | B160 - Fee/Employment Applications | \$95.00 | 0.7 | 0.7 | \$66.50 |
| 12/7/20 | Lauren Kawano | Legal review and analysis of Wagner Kirkman contract and prepare proposed revisions for R. Lester's approval; email to R. Lester regarding same. | B160 - Fee/Employment Applications | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 12/11/20 | Sue Darms | Draft order for motion to employ CPA (FWP-11) | B160 - Fee/Employment Applications | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 12/14/20 | Lauren Kawano | Review and revise proposed order approving employment of Carbahal & Company and email to D. Kraft for review and approval. | B160 - Fee/Employment Applications | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 12/15/20 | Lauren Kawano | Review and revise Carbahal & Company order granting employment per FNB counsel's comments. | B160 - Fee/Employment Applications | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 12/21/20 | Lauren Kawano | Legal review and analysis of application employ Klomprens. | B160 - Fee/Employment Applications | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 12/22/20 | Thomas Willoughby | Review and revise billings and ABI Task Bill categories in preparation for fee application and to confirm status of billings for estimated total fees in case (3.5); | B160 - Fee/Employment Applications | \$525.00 | 3.5 | 3.5 | \$1,837.50 |
| 12/22/20 | Lauren Kawano | Email to R. Lester regarding special counsel employment application. | B160 - Fee/Employment Applications | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 1/13/21 | Lauren Kawano | Legal strategy and analysis regarding application to employ Wagner Kirkman as special counsel and review engagement agreement. | B160 - Fee/Employment Applications | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 1/14/21 | Lauren Kawano | Review and revise application to employ special counsel. | B160 - Fee/Employment Applications | \$325.00 | 0.6 | 0.6 | \$195.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|------------------------------------|---------------------|---------------|------------------|------------|
| 1/15/21 | Lauren Kawano | Review and revise Wagner Kirkman employment application and declarations; email to R. Klomparens regarding same. | B160 - Fee/Employment Applications | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 1/15/21 | Lauren Kawano | Teleconference with R. Klomparens regarding fee application and scope of work. | B160 - Fee/Employment Applications | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 1/17/21 | Thomas Willoughby | Work all day on billings for Sept. through Dec in preparation for fee application when funds available (8.0; capped at 6 hours) | B160 - Fee/Employment Applications | \$525.00 | 6.0 | 6.0 | \$3,150.00 |
| 1/19/21 | Lauren Kawano | Legal review and analysis of Wagner Kirkman engagement agreement and email to R. Lester regarding same. | B160 - Fee/Employment Applications | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 1/22/21 | Lauren Kawano | Review and revise application to employ R. Klomparens and related declaration in support of application. | B160 - Fee/Employment Applications | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 1/22/21 | Lauren Kawano | Prepare proposed order regarding retention of special counsel. | B160 - Fee/Employment Applications | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 1/22/21 | Sue Darms | Revise and finalize for filing Application to Employ Klomparens (1.0); prepare proof of service; coordinate email and mail service (.4 not billed) | B160 - Fee/Employment Applications | \$95.00 | 1.4 | 1.0 | \$95.00 |
| 2/3/21 | Lauren Kawano | Prepare application for authorization to appoint mediator, R. Lester declaration and exhibit in support of same. | B160 - Fee/Employment Applications | \$325.00 | 2.2 | 2.2 | \$715.00 |
| 2/17/21 | Thomas Willoughby | Work with Lauren K. re application to employ Mike B. as expert (.2); | B160 - Fee/Employment Applications | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/4/21 | Thomas Willoughby | Receipt and review email from Howard Nevins requesting current fees and costs (.1); Work on January and February billings, including task billings in preparation for a fee application and to provide an accurate answer (2.0); | B160 - Fee/Employment Applications | \$525.00 | 2.1 | 2.1 | \$1,102.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|------------------------------------|---------------------|---------------|------------------|----------|
| 3/6/21 | Thomas Willoughby | Receipt and review billings from BPM through Nov 1 and review same with respect to Howard Nevin's (FNB's) estimate of current fees request (.2); | B160 - Fee/Employment Applications | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/8/21 | Thomas Willoughby | Draft email to Howard Nevins in response to fee budget projection question (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 4/12/21 | Lauren Kawano | Draft motion to employ Charter Realty and related documents. | B160 - Fee/Employment Applications | \$325.00 | 2.2 | 2.2 | \$715.00 |
| 4/12/21 | Lauren Kawano | Draft motion to employ SPE manager. | B160 - Fee/Employment Applications | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 4/14/21 | Lauren Kawano | Draft motion to employ SPE manager. | B160 - Fee/Employment Applications | \$325.00 | 2.1 | 2.1 | \$682.50 |
| 4/16/21 | Lauren Kawano | Email to W. Charter regarding listing agreement and employment. | B160 - Fee/Employment Applications | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 4/17/21 | Thomas Willoughby | Receipt and review email from Mark Burrell re employment as consultant prior to Effective Date (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 4/19/21 | Lauren Kawano | Review request for proposal for real estate broker to sell property pursuant to the proposed Plan; draft employment application of real estate broker Charter Realty, memorandum of points and authorities in support thereof and declaration of W. Charter in support thereof. | B160 - Fee/Employment Applications | \$325.00 | 2.5 | 2.5 | \$812.50 |
| 4/19/21 | Thomas Willoughby | Review multiple emails and exchange multiple emails with Jason DeJonker re employment applications for Ward Charter and Mark Burrell immediately (.4); | B160 - Fee/Employment Applications | \$525.00 | 0.4 | 0.4 | \$210.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|------------------------------------|---------------------|---------------|------------------|----------|
| 4/20/21 | Lauren Kawano | Draft employment application for Westmark Group. | B160 - Fee/Employment Applications | \$325.00 | 3.0 | 3.0 | \$975.00 |
| 4/21/21 | Lauren Kawano | Review and revise contract to employ Mark Burrell and The WestMark Group. | B160 - Fee/Employment Applications | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 4/21/21 | Lauren Kawano | Draft declaration of M. Burrell in support of employment application. | B160 - Fee/Employment Applications | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 4/22/21 | Lauren Kawano | Review and revise listing agreements for Charter Realty and update employment application. | B160 - Fee/Employment Applications | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 4/23/21 | Lauren Kawano | Draft motion to pay mediator out of cash collateral funds. | B160 - Fee/Employment Applications | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 4/27/21 | Lauren Kawano | Email to W. Charter regarding revisions to listing agreements and declaration for employment application. | B160 - Fee/Employment Applications | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 4/29/21 | Lauren Kawano | Review and revise employment application and related declaration for Charter Realty; email to R. Lester and W. Charter regarding same. | B160 - Fee/Employment Applications | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 5/21/21 | Thomas Willoughby | Multiple communications with counsel for potential SPE Manager (.3); | B160 - Fee/Employment Applications | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 5/28/21 | Nick Kohlmeier | Prepare application to employ Charter Realty as broker | B160 - Fee/Employment Applications | \$325.00 | 2.3 | 2.3 | \$747.50 |
| 6/2/21 | Thomas Willoughby | Review and revise motion to employ Charter and other documents iso motion (.4); Multiple communications with Russ lester regarding same and assist with removal of "first refusal" request and call with client re same (.5); | B160 - Fee/Employment Applications | \$525.00 | 0.9 | 0.9 | \$472.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---|-------------------|---|------------------------------------|---------------------|---------------|------------------|-------------|
| 6/2/21 | Nick Kohlmeier | E-mail from TW regarding app to employ broker (.1); revisions to the same (.2) | B160 - Fee/Employment Applications | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/3/21 | Nick Kohlmeier | Review app to employ broker for filing | B160 - Fee/Employment Applications | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/4/21 | Thomas Willoughby | Draft email to Ward Charter re same and re having filed employment application (.1); | B160 - Fee/Employment Applications | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 6/9/21 | Thomas Willoughby | Work on and revise amendment to motion to employ Charter Realty (1.0); Draft email to Prudential and FNB re same (.3); | B160 - Fee/Employment Applications | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 6/11/21 | Sue Darms | Finalize for filing Motion to Employ Charter Realty, Notice and Exhibit; prepare Proof of Service; coordinate service of same | B160 - Fee/Employment Applications | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 6/16/21 | Thomas Willoughby | Multiple communications re proposed form of order on Ward Charter agreement, attempting to bring FNB into tent (.5); | B160 - Fee/Employment Applications | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 6/22/21 | Nick Kohlmeier | Prepare reply in support of motion to employ broker | B160 - Fee/Employment Applications | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 6/24/21 | Sue Darms | Finalize for filing Reply in Support of Motion to Employ Charter Realty, Dec. of W. Charter; prepare Proof of Service; coordinate service of same | B160 - Fee/Employment Applications | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 6/29/21 | Nick Kohlmeier | E-mail from TAW regarding broker employment (.1); review proposed order (.1) | B160 - Fee/Employment Applications | \$325.00 | 0.2 | 0.2 | \$65.00 |
| B160 - Fee/Employment Applications Sub Totals: | | | | | 125.9 | 123.6 | \$43,805.50 |
| B180 - Avoidance Action Analysis | | | | | | | |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------------------------|---------------------|---------------|------------------|------------|
| 8/28/20 | Thomas Willoughby | Review multiple pleadings in State Court receivership action (.8); Draft motion to turnover funds held by receiver (1.2); Call with Receiver counsel re same (.2); | B180 - Avoidance Action Analysis | \$525.00 | 2.2 | 2.2 | \$1,155.00 |
| 8/29/20 | Lauren Kawano | Legal review and revise motion for turnover of funds and related documents. | B180 - Avoidance Action Analysis | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 8/30/20 | Lauren Kawano | Legal review and revise motion for turnover of funds and related documents. | B180 - Avoidance Action Analysis | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 5/20/21 | Nick Kohlmeyer | Review Debtor's SOFA as it relates to potential preference actions | B180 - Avoidance Action Analysis | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/20/21 | Thomas Willoughby | Draft analysis of avoidance actions and issues re value of same re claims v. children of Client; Review documents in file and revise multiple times, finalize and send to Nick K. for inclusion in plan settlement motion (2.5); | B180 - Avoidance Action Analysis | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 6/1/21 | Thomas Willoughby | Review and revise tolling agreement re possible claims v. Russ Lester's brother and draft release v. daughters (.2); | B180 - Avoidance Action Analysis | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 6/1/21 | Nick Kohlmeyer | Draft tolling agreement for avoidance actions against George and Cynthia Lester | B180 - Avoidance Action Analysis | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 6/1/21 | Nick Kohlmeyer | Prepare release of avoidance actions claims against children | B180 - Avoidance Action Analysis | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 6/1/21 | Nick Kohlmeyer | E-mail to Steve Reynolds regarding tolling agreement | B180 - Avoidance Action Analysis | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/2/21 | Nick Kohlmeyer | Prepare motion for approval of tolling agreement | B180 - Avoidance Action Analysis | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 6/2/21 | Nick Kohlmeyer | Revisions to release of Lester children (.3); e-mails to/from J. Dreher regarding the same (.2) | B180 - Avoidance Action Analysis | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/3/21 | Nick Kohlmeyer | Review motion to approve tolling agreement for final | B180 - Avoidance Action Analysis | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/4/21 | Thomas Willoughby | Receipt and review change re release of Avoidance Actions v. Russ Lester's daughters from Jamie Dreher (.1); Multiple emails and short call re same with client; receipt and review signed release and forward it to Jamie Dreher (.3); | B180 - Avoidance Action Analysis | \$525.00 | 0.4 | 0.4 | \$210.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|----------------------|--|---|---------------------|---------------|------------------|-------------------|
| B180 - Avoidance Action Analysis Sub Totals: | | | B180 - Avoidance Action Analysis | | 12.5 | 12.5 | \$5,122.50 |
| B185 - Assumption/Rejection of Leases and Contracts | | | | | | | |
| 9/8/20 | Thomas Willoughby | Receipt and review grower contracts; highlight key paragraphs (.5); Call with client re facts (.2); | B185 - Assumption/Rejecti on of Leases and Contracts | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 10/7/20 | Lauren Kawano | Legal review and analysis of energy services agreement. | B185 - Assumption/Rejecti on of Leases and Contracts | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 10/8/20 | Lauren Kawano | Draft email regarding energy services agreement. | B185 - Assumption/Rejecti on of Leases and Contracts | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 10/8/20 | Lauren Kawano | Teleconference with R. Lester regarding energy services agreement and PG&E grant programs. | B185 - Assumption/Rejecti on of Leases and Contracts | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 10/14/20 | Lauren Kawano | Legal review and analysis of SGIP documents. | B185 - Assumption/Rejecti on of Leases and Contracts | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 10/15/20 | Lauren Kawano | Legal review and revise amended schedules and interconnection agreement. | B185 - Assumption/Rejecti on of Leases and Contracts | \$325.00 | 2.2 | 2.2 | \$715.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|---|---------------------|---------------|------------------|------------|
| 10/23/20 | Thomas Willoughby | Draft application for OST re Farming Lease and revise multiple times (1.5); Finalize, sign and direct service and filing of same (.2); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 10/23/20 | Lauren Kawano | Draft memorandum regarding receiver's motion for approval of custodian's report and accounting. | B185 - Assumption/Rejection of Leases and Contracts | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 10/26/20 | Thomas Willoughby | Draft Motion, MPA and Declaration in support of motion to assume and modify farm lease with Meeks (3.0); Call with Russ Lester re motion to assume the Meeks lease and make revisions during call (1.0); Receipt and review draft new MacQuiddy lease and Revise to add additional relief to include this lease as well (.8); Work on declaration and circulate declaration for signature (.3); Receipt and review signed declaration and sign and finalize all documents and direct filing and service of same (.5); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 5.6 | 5.6 | \$2,940.00 |
| 10/26/20 | Lauren Kawano | Legal review and analysis of motion to assume farm lease and related documents. | B185 - Assumption/Rejection of Leases and Contracts | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 10/27/20 | Thomas Willoughby | Receipt and review email from Jason DeJonker re farming lease issue (.1); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 10/28/20 | Thomas Willoughby | Receipt and review opposition to assumption and modification of farm lease (.2); Work on farm lease issues (.5); Long call and exchange multiple emails with Russ Lester re same (.9); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 1.6 | 1.6 | \$840.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|---|---------------------|---------------|------------------|------------|
| 10/29/20 | Thomas Willoughby | Review tentative ruling and prepare for hearing; draft checklist of issues for hearing on leases (.5); Attend hearing (.6). Work after hearing on Prudential and Lester lease issues; calls and emails re same (1.0); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 2.1 | 2.1 | \$1,102.50 |
| 11/3/20 | Thomas Willoughby | Continue to work on farm leases, receipt and review revised black lines from Prudential, share with client (.6); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 11/4/20 | Thomas Willoughby | Call with Russ Lester re Farm Leases and mark up Prudential's draft (.8); Call with Russ Lester re same and receipt and review email re same (.4); receipt and review responses from Jason D and Nick M. (Prudential's counsel) regarding same (.1); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 11/5/20 | Thomas Willoughby | Continue to work on Meeks and B&T leases and multiple emails re same (.5); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 11/6/20 | Thomas Willoughby | Receipt and review revised B&T lease from Prudential and multiple emails re same with Nick M. and client re same (.5); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 11/9/20 | Thomas Willoughby | Continue working on lease documents and forward latest versions to client (.4); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 11/10/20 | Thomas Willoughby | Draft Declaration of Russ Lester re final forms of leases; Circulate multiple drafts (1.0); Calls with Russ Lester re Declaration (.6); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 1.6 | 1.6 | \$840.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|---|---|---------------------|---------------|------------------|--------------------|
| 11/11/20 | Thomas Willoughby | Continue to work on Meeks and B&T lease documents and preparation for hearing (.7); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 11/12/20 | Thomas Willoughby | Receipt and review tentative ruling and preparation for and attend hearing on assumption and modification of Meeks lease and also B&T lease (1.0); Work on order and obtaining final notarized documents (.5); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 11/13/20 | Thomas Willoughby | Work on submission of assumption Order and multiple emails re same (.2); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/2/21 | Thomas Willoughby | Draft email to Russ Lester regarding BizCap contract and need to evaluate same for rejection (.2); Receipt and review contract and evaluate same (.6); Draft exhibit of executory contracts to be assumed as part of Plan and circulate to Russ Lester (1.0); Call with Russ Lester regarding need to reject contract as part of plan process (.3); | B185 - Assumption/Rejection of Leases and Contracts | \$525.00 | 2.3 | 2.3 | \$1,207.50 |
| B185 - Assumption/Rejection of Leases and Contracts Sub Totals: | | | | | 28.3 | 28.3 | \$13,477.50 |
| B190 - Other Contested Matters | | | | | | | |
| 10/30/20 | Thomas Willoughby | Receipt and review stipulation for extension of time to object to discharge (.2) and call with Russ Lester re same (.3); | B190 - Other Contested Matters | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 11/19/20 | Thomas Willoughby | Review and execute stipulation re extension of time to object to discharge, and multiple emails regarding same (.2); | B190 - Other Contested Matters | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 12/1/20 | Thomas Willoughby | Receipt and review request to extend time re discharge from prudential (.1); call with Nick Marcus regarding the same (.2); | B190 - Other Contested Matters | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 12/2/20 | Thomas Willoughby | Review and circulate for signature stipulation re extension of time for Prudential to object to discharge (.2); Call with Nick Marcus re same and re other issues (.2); | B190 - Other Contested Matters | \$525.00 | 0.4 | 0.4 | \$210.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---|-------------------|---|-----------------------------------|---------------------|---------------|------------------|-------------------|
| 12/3/20 | Thomas Willoughby | Trade emails with client re executing stipulation to extend date for discharge objection for Russ L, and receive approval to sign (.1); Communications with Nick Marcus re same (.1); | B190 - Other Contested Matters | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 1/15/21 | Jake Rios | Work on demand letter for Accounts Receivable. | B190 - Other Contested Matters | \$450.00 | 0.5 | 0.5 | \$225.00 |
| 3/17/21 | Thomas Willoughby | Review and respond to FNB's request to extend objection to discharge date a second time (.2); | B190 - Other Contested Matters | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/19/21 | Thomas Willoughby | Review stip re extension to extend objection to discharge deadline, execute same and send back to Howard Nevins (.2) | B190 - Other Contested Matters | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/23/21 | Jake Rios | Emails regarding Rule 2004 Subpoena. | B190 - Other Contested Matters | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 3/25/21 | Jake Rios | Review FNB Application for Rule 2004 Examination. Follow up regarding same. | B190 - Other Contested Matters | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 6/24/21 | Holly Estioko | Telephone call with P Pascuzzi regarding researching absolute right to convert to chapter 7 (.2); research same (3.7); draft memorandum for same (.4) and e-mail to P Pascuzzi (.1). | B190 - Other Contested Matters | \$350.00 | 4.4 | 4.4 | \$1,540.00 |
| 6/25/21 | Holly Estioko | Review multiple e-mails, plan excerpts, and other information from T Willoughby, P Pascuzzi, J Rios, and N Kohlmeyer regarding absolute right to convert issues (.7); additional research on same (.8); e-mail to T Willoughby regarding same (.2). | B190 - Other Contested Matters | \$350.00 | 1.7 | 1.7 | \$595.00 |
| B190 - Other Contested Matters Sub Totals: | | | | | 9.0 | 9.0 | \$3,590.00 |
| B210 - Business Operations | | | | | | | |
| 8/28/20 | Thomas Willoughby | Multiple communications with Court clerk re first day motions and scheduling (.2); | B210 - Business Operations | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 8/28/20 | Thomas Willoughby | Work on draft Utility Deposit motion (.3); | B210 - Business Operations | \$525.00 | 0.3 | 0.3 | \$157.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|----------------------------|---------------------|---------------|------------------|------------|
| 8/28/20 | Thomas Willoughby | Work on first day motions in general; and application to modify rules in particular; Work on application to modify local rules to allow omnibus notice of First Day Motions (2.5); Conference call with Lester, Burbank and FFWPR Team re allocation of work (1.3); Review and revise multiple documents re First Day motions throughout day (2.0); Three late calls with Russ Burbank re first day motion issues (.3, .6, and .4); and a late call with Russell Lester re same (.3) (in office from 6 am to 10 pm; 7.4 total billed on first day motions, .3 billed to achieve 8.0 total hours in a day cap); | B210 - Business Operations | \$525.00 | 7.4 | 0.3 | \$157.50 |
| 8/28/20 | Thomas Willoughby | Attention to and review and revise list of all immediate documents and motions to be filed as part of First Day motions and direct email to client re same (.5); | B210 - Business Operations | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 8/28/20 | Lauren Kawano | Draft omnibus notice of first day motions; review Court order regarding omnibus authorization; legal strategy and analysis regarding same. | B210 - Business Operations | \$325.00 | 3.5 | 3.5 | \$1,137.50 |
| 8/28/20 | Lauren Kawano | Draft application for omnibus notice, declaration, and order shortening time and related proposed order; legal strategy and analysis regarding same. | B210 - Business Operations | \$325.00 | 2.7 | 2.7 | \$877.50 |
| 8/28/20 | Lauren Kawano | Teleconference with R. Burbank regarding first day motions. | B210 - Business Operations | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 8/28/20 | Jake Rios | Telephone conferences with Client team regarding multiple first day motions. (.5). Emails regarding service issues for first day motions and telephone calls in firm regarding same. (.3) | B210 - Business Operations | \$450.00 | 0.8 | 0.8 | \$360.00 |
| 8/28/20 | Jake Rios | Work on first day motion for cash management systems. Email with TAW regarding same. | B210 - Business Operations | \$450.00 | 0.3 | 0.3 | \$135.00 |
| 8/28/20 | Jake Rios | Review and revise Omnibus notice of hearing on first day motions. | B210 - Business Operations | \$450.00 | 0.4 | 0.4 | \$180.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|----------------------------|---------------------|---------------|------------------|------------|
| 8/28/20 | Jake Rios | Telephone conference with Client regarding first day motions and related issues. Telephone conference with TAW, R. Burbank and L. Kawano regarding same. (1.3). Further telephone conference with L. Kawano regarding same. (.1) | B210 - Business Operations | \$450.00 | 1.4 | 1.4 | \$630.00 |
| 8/29/20 | Thomas Willoughby | Worked all day Saturday from 8:30 AM to 7 PM on first day motions, including and allocated as follows cash collateral (7.0), utility (.5), employee (.5), cash management (.5), turnover of receiver funds (.5) and omnibus declaration and other general first day motions (2.0); Multiple calls with client, financial advisor, multiple FFWP employees, and other parties and interest regarding first motions and other case and strategy issues. (11.0 capped at 8 hours); Billed to "Business Operations" being used for general first day motions task code as major cross over in all first day motions | B210 - Business Operations | \$525.00 | 12.0 | 8.0 | \$4,200.00 |
| 8/29/20 | Lauren Kawano | Draft R. Lester omnibus declaration in support of first day motions. | B210 - Business Operations | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 8/29/20 | Jake Rios | Review and revise motion for adequate assurance of utilities. Telephone conference with LK regarding issues for first day motions. Multiple emails regarding same. | B210 - Business Operations | \$450.00 | 0.8 | 0.8 | \$360.00 |
| 8/29/20 | Jake Rios | Review and revise motion for payment of prepetition wages. Telephone conference with LK regarding issues for first day motions. Multiple emails regarding same. | B210 - Business Operations | \$450.00 | 0.8 | 0.8 | \$360.00 |
| 8/29/20 | Jake Rios | Review and revise motion for cash management. Telephone conference with LK regarding issues for first day motions. Multiple emails regarding same. | B210 - Business Operations | \$450.00 | 0.8 | 0.8 | \$360.00 |
| 8/30/20 | Lauren Kawano | Legal review and revise motion for payment of utilities and related documents. | B210 - Business Operations | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 8/30/20 | Jake Rios | Review multiple emails from TAW to Client regarding first day motions and cash collateral. | B210 - Business Operations | \$450.00 | 0.2 | 0.2 | \$90.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|----------------------------|---------------------|---------------|------------------|------------|
| 8/30/20 | Thomas Willoughby | Work all day on First Day Motions; draft from scratch new introduction and conclusion section of Omnibus Declaration; work on all other pleadings; multiple calls with Russ Burbank and Russ Lester re same; Revise numerous pleadings; Work on budget; work on new tables for Omnibus Declaration; Strategy call with Chuck Doyle of BizCap; finalize all Lester declarations; finalize omnibus declaration; work on service issues; Arrived at 8:30 a.m., left at 8:26 p.m. (12.0, voluntary reduction to 8.0); | B210 - Business Operations | \$525.00 | 10.0 | 8.0 | \$4,200.00 |
| 8/31/20 | Thomas Willoughby | Continued working on finalization of First Day Motions from 5:00 a.m. through 10:00 a.m. (5.0); | B210 - Business Operations | \$525.00 | 5.0 | 5.0 | \$2,625.00 |
| 8/31/20 | Lauren Kawano | Continued preparation of first day motions and related documents for filing; legal review and revise same. | B210 - Business Operations | \$325.00 | 3.1 | 3.1 | \$1,007.50 |
| 9/1/20 | Lauren Kawano | Prepare for hearing on prepetition wage motion, cash management motion, and adequate assurance motion. | B210 - Business Operations | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 9/1/20 | Lauren Kawano | Appear at hearing on first day motions. | B210 - Business Operations | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 9/1/20 | Lauren Kawano | Prepare order granting motion to pay, order regarding adequate assurance, order regarding cash management, and order regarding turnover of funds. | B210 - Business Operations | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 9/1/20 | Thomas Willoughby | Work from 8:30 a.m. to 1:30 p.m in preparation for First Day Hearings; two calls with Doug Kraft; a Call with Prudential's counsel; a call with a producer lien creditor, work on Cash Collateral order, and revise and exchange with Prudential and First Northern Bank; mutiple calls with client re negotiations and preparation, over 20 emails re case issue; two calls with Jamie Dreher re issues raised by First Northern; Review complaint and counter complaint, no breaks (5.0); | B210 - Business Operations | \$525.00 | 5.0 | 5.0 | \$2,625.00 |
| 9/2/20 | Lauren Kawano | Draft order on prepetition wage motion and order on cash collateral; prepare notice of final hearing on cash collateral motion. | B210 - Business Operations | \$325.00 | 2.5 | 2.5 | \$812.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---|-------------------|---|----------------------------|---------------------|---------------|------------------|-------------|
| 9/2/20 | Lauren Kawano | Emails to/from counsel for secured creditors and OUST regarding approval of form of orders; draft orders and notice of final hearing on cash collateral. | B210 - Business Operations | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 9/4/20 | Thomas Willoughby | Review dockets re first day orders status, and short call with Russ Lester re same (.2); | B210 - Business Operations | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 9/14/20 | Thomas Willoughby | Call with Vaughn Koligian (DFA) re inspection of walnuts post-petition during bankruptcy case (.2); Call with Russell Lester re same and re other issues (.6); Multiple communications with Doug Kraft regarding Ordinary course of business and bulk sales (.2); | B210 - Business Operations | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 10/26/20 | Sue Darms | Finalize for filing motion to assume lease (FWP-12); prepare proof of service and coordinate email and mail service | B210 - Business Operations | \$0.00 | 0.8 | 0.0 | \$0.00 |
| 10/26/20 | Sue Darms | Draft exhibit document for motion to assume lease (FWP-12) | B210 - Business Operations | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 10/29/20 | Thomas Willoughby | Multiple calls and emails with Russ Lester re farming lease issues and critical nature of relief (1.3); Review documents forwarded by Russ Lester (.2); Multiple communications with Prudential counsel re setting up a call to discuss same (.2); | B210 - Business Operations | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 11/2/20 | Thomas Willoughby | Work on farming lease documentation (.5); Review emails from weekend from client re leases (.2); Exchange multiple emails with Nick Marcus re lease issues and Prudential demands (.7); | B210 - Business Operations | \$525.00 | 1.4 | 1.4 | \$735.00 |
| 11/11/20 | Thomas Willoughby | Early morning call with Prudential re multiple issues including crop leases (.5); (Plan time billed separate); Finalize declaration and over 20 emails re farm lease issues; collate signed leases as attachments (.4); | B210 - Business Operations | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 11/13/20 | Sue Darms | Review and update order on Motion to Assign Lease (FWP-12); upload Order to court | B210 - Business Operations | \$95.00 | 0.2 | 0.2 | \$19.00 |
| B210 - Business Operations Sub Totals: | | | | | 72.7 | 58.8 | \$26,205.50 |
| B220 - Employees | | | | | | | |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|--|------------------|---------------------|---------------|------------------|------------|
| 8/28/20 | Thomas Willoughby | Multiple communications with Russ Burbank and client re payroll motion (.3); | B220 - Employees | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 8/29/20 | Lauren Kawano | Legal review and revise prepetition wage motion, mpa, and declaration; legal strategy and analysis regarding same. | B220 - Employees | \$325.00 | 3.2 | 3.2 | \$1,040.00 |
| 8/30/20 | Lauren Kawano | Legal review and revise motion for prepetition wage payment and related documents. | B220 - Employees | \$325.00 | 2.0 | 2.0 | \$650.00 |
| 9/2/20 | Thomas Willoughby | Multiple calls and emails with Bank counsel, Russ Burbank and client re unblocking account for payroll (.5); | B220 - Employees | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/2/20 | Thomas Willoughby | Work on order re prepetition wages, and multiple emails (14) re same (.5); Revise and finalize exhibit and order (.2); | B220 - Employees | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 9/3/20 | Thomas Willoughby | Multiple emails (over 15) re and continue to work on Order re Pre-Petition wages and finalization of same (.6); Receipt and review signed wage order by Doug Kraft and OUST and attention to filing same (.1); Check docket and call with Russ Lester re status of payroll and order (.3); | B220 - Employees | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 9/3/20 | Lauren Kawano | Legal review and revise order regarding motion to pay; email to D. Kraft and B. Carmichael regarding same. | B220 - Employees | \$0.00 | 0.7 | 0.0 | \$0.00 |
| 9/8/20 | Thomas Willoughby | Communications with Denise P. re payroll calculations and Vacation pay owed (.1); | B220 - Employees | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 11/16/20 | Thomas Willoughby | Receipt and review email from Russ Lester re employee termination question (.1); Review prior emails and email Russ L. outline of issues previously sent (.1); Review non-compete agreement (.2); Call with Russ Lester re same (.2); | B220 - Employees | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 12/11/20 | Thomas Willoughby | Receipt and review draft letter re termination of contract sales employee, respond to same and assist with process (.5); | B220 - Employees | \$525.00 | 0.5 | 0.5 | \$262.50 |
| B220 - Employee Benefits/Pensions Sub Totals: | | | | | 9.6 | 8.9 | \$3,632.50 |
| B230 - Financing/Cash Collections | | | | | | | |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|------------|
| 8/27/20 | Thomas Willoughby | POST FILING Multiple emails and files with counsel to State Court receivership action in Solano County re Friday Status Conference; and calls re filing with same (.5); Receipt and review email from Courtroom Clerk re hearing being dropped (.1); and review email from Christopher E. Seymour re cash collateral being held by receiver; Draft responding email and call with Seymour re needing funds for payroll (.5); | B230 - Financing/Cash Collections | \$525.00 | 1.1 | 1.1 | \$577.50 |
| 8/27/20 | Thomas Willoughby | POST FILING Receipt and review revised version of emergency cash collateral budget (.2); Review draft form of Cash Collateral Motion and revise same (1.5); Work on obtaining case number for Emergency Motions from court (.3); Call with Doug Kraft re filing, cash collateral and overall case issues (.3); two late calls with Russ Burbank re budget issue (.5); | B230 - Financing/Cash Collections | \$525.00 | 2.8 | 2.8 | \$1,470.00 |
| 8/28/20 | Thomas Willoughby | Work on cash collateral motion and related documents; multiple calls with client and Russ Burbank re same; Review of draft budgets and work on same; work all day on same (3.5); | B230 - Financing/Cash Collections | \$525.00 | 3.5 | 3.5 | \$1,837.50 |
| 8/28/20 | Lauren Kawano | Legal review and revise cash collateral motion; legal research regarding 14-day stay; legal strategy and analysis regarding same. | B230 - Financing/Cash Collections | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 8/28/20 | Lauren Kawano | Draft R. Lester declaration iso cash collateral motion; legal strategy and analysis regarding same. | B230 - Financing/Cash Collections | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 8/28/20 | Lauren Kawano | Draft R. Burbank declaration iso cash collateral motion; legal strategy and analysis regarding same. | B230 - Financing/Cash Collections | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 8/29/20 | Lauren Kawano | Teleconference with R. Lester regarding cash collateral motion and declaration. | B230 - Financing/Cash Collections | \$325.00 | 1.6 | 1.6 | \$520.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-----------------------------------|---------------------|---------------|------------------|------------|
| 8/29/20 | Lauren Kawano | Draft adequate assurance motion and Lester declaration; legal strategy and analysis regarding same. | B230 - Financing/Cash Collections | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 8/29/20 | Lauren Kawano | Draft cash management motion and declaration; legal strategy and analysis regarding same. | B230 - Financing/Cash Collections | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 8/30/20 | Lauren Kawano | Legal review and revise cash collateral motion, omnibus declaration, and related documents. | B230 - Financing/Cash Collections | \$325.00 | 3.3 | 3.3 | \$1,072.50 |
| 8/30/20 | Lauren Kawano | Legal review and revise motion for adequate assurance and related documents. | B230 - Financing/Cash Collections | \$325.00 | 2.6 | 2.6 | \$845.00 |
| 9/1/20 | Thomas Willoughby | Attend hearing (1.9); Work on orders cash collateral order after hearing and circulate a redline to Prudential, First Northern and Office of the United States Trustee (1.0); | B230 - Financing/Cash Collections | \$525.00 | 2.9 | 2.9 | \$1,522.50 |
| 9/2/20 | Thomas Willoughby | Work on cash management order and circulate same to Mr. Booker Carmichael with OUST (.3); Receipt and review signature on order (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 9/2/20 | Thomas Willoughby | Work on cash collateral order; over 20 emails re same with parties to same; circulate proposed form of order; make changes; Multiple calls with secured creditors' counsel (2.2); | B230 - Financing/Cash Collections | \$525.00 | 2.2 | 2.2 | \$1,155.00 |
| 9/2/20 | Thomas Willoughby | Multiple emails (9) re receivership funds (.3); Work on form of order (.3); Call with receiver counsel re same and re history of receivership (.3); Call with client re wire transfer funds and send same to receiver's counsel (.1); | B230 - Financing/Cash Collections | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 9/2/20 | Sue Darms | Revise and finalize for filing the Notice of Hearing of Defendant's Final Hearing re Motion for Use of Cash Collateral and Attorney Disclosure Statement; prepare proof of service; coordinate service of same | B230 - Financing/Cash Collections | \$0.00 | 0.4 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-----------------------------------|---------------------|---------------|------------------|----------|
| 9/3/20 | Thomas Willoughby | Communications staff regarding calls and Emails from 2019 Growers and how to respond (.1); Multiple emails and calls regarding finalization of cash collateral order; and work on revisions to same (1.2); | B230 - Financing/Cash Collections | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 9/3/20 | Thomas Willoughby | Communications with Russ Lester regarding wire from Receiver (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/4/20 | Lauren Kawano | Legal research and analysis regarding lien perfection on crops. | B230 - Financing/Cash Collections | \$325.00 | 2.8 | 2.8 | \$910.00 |
| 9/4/20 | Thomas Willoughby | Receipt and review email from Receiver's counsel re bank account information, wire transfers and undeposited funds and forward to client (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 9/8/20 | Thomas Willoughby | Attention to status of cash collateral and other orders (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/9/20 | Thomas Willoughby | Receipt and review multiple Orders signed by court, including cash collateral order (1.) Call with client re cash collateral and re multiple case issues (.3); | B230 - Financing/Cash Collections | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 9/11/20 | Thomas Willoughby | Work on and review budget and then return to Russ Burbank (.5); | B230 - Financing/Cash Collections | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/11/20 | Thomas Willoughby | Receipt and review email from Doug Kraft requesting continuance of cash collateral hearing and call with Russ Burbank re same (.3); Work on budget with Russ Burbank re Final Cash collateral budget and Krafts request and multiple emails re same (.5); | B230 - Financing/Cash Collections | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 9/12/20 | Thomas Willoughby | Telephone call with Russ Burbank re cash collateral issues (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|------------|
| 9/14/20 | Thomas Willoughby | Review and revise draft responses to cash collateral objections; Work on same and other materials to respond to FNB and Prudential (3.5); Receipt and review and analyze dynamic cash collateral model and plan model (.3); Telephone call with Russ Burbank re same (.5); Trade multiple emails with Doug Kraft re bulk sale issues (.4); Emails re and preparation for meet and confer call with Doug Kraft and Howard Nevins re cash collateral and bulk sales, and then attend call (1.5; .3 to achieve 8 hour daily cap); | B230 - Financing/Cash Collections | \$525.00 | 6.2 | 5.0 | \$2,625.00 |
| 9/14/20 | Lauren Kawano | Legal review and analysis of cash collateral opposition of Prudential Bank. | B230 - Financing/Cash Collections | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 9/14/20 | Lauren Kawano | Legal review and analysis of Bank's opposition to motion for use of cash collateral; draft reply brief. | B230 - Financing/Cash Collections | \$325.00 | 5.1 | 5.1 | \$1,657.50 |
| 9/15/20 | Thomas Willoughby | Work on cash collateral issues to deal with both Prudential and FNB replies; work on responding documents, calls re same with Russ Burbank and Russ Lester; Multiple exchanges of emails and the budget with Russ Burbank (2.0); Multiple communications re request to continue emergency order for two weeks with both Jason Dejonker and Doug Kraft re same (.5); Drafting multiple responses to oppositions (3.0); | B230 - Financing/Cash Collections | \$525.00 | 5.5 | 5.5 | \$2,887.50 |
| 9/16/20 | Thomas Willoughby | Start work at 5.30 a.m. on cash collateral responses and work non-stop until 10:00 a.m. filing deadline (4.5); Draft Status report for Sept 17 hearings (.5); Revise and finalize same (.3); After filings continue to work on cash collateral hearing preparation including multiple emails regarding request to convert hearing to a two-week interim order as opposed to a final order and many calls with same, including client, Russ Burbank, Office of United States Trustee, and Prudential and FNB counsel (1.0); | B230 - Financing/Cash Collections | \$525.00 | 6.3 | 6.3 | \$3,307.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-----------------------------------|---------------------|---------------|------------------|------------|
| 9/16/20 | Sue Darms | Email to Judge Sargis' Clerk a courtesy copy of Reply to Opposition and Response to Motion for Cash Collateral and Status Conference Statement | B230 - Financing/Cash Collections | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/16/20 | Sue Darms | Update reply to opposition and response to Motion for Cash Collateral - FWP-2 | B230 - Financing/Cash Collections | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 9/16/20 | Sue Darms | Finalize for filing reply to opposition and response to Motion for Cash Collateral - FWP-2; prepare proof of service and coordinate service via email | B230 - Financing/Cash Collections | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 9/17/20 | Thomas Willoughby | Trade emails with and calls with Doug Kraft regarding stipulation to continue Emergency Order for two weeks (.5); Receipt and review proposal re same from FNB and multiple emails and calls with Client and Russ Burbank re demands; work on response (.8); Continued preparation for and then attend cash collateral hearing (2.0); | B230 - Financing/Cash Collections | \$525.00 | 3.3 | 3.3 | \$1,732.50 |
| 9/18/20 | Sue Darms | Finalize for filing Statement of BPM, LLP; prepare proof of service and coordinate email service | B230 - Financing/Cash Collections | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 9/18/20 | Sue Darms | Finalize for submission to court the second interim order on Motion for Cash Collateral | B230 - Financing/Cash Collections | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/21/20 | Thomas Willoughby | Multiple emails and calls regarding cash collateral detail and budget with Doug Kraft Russ Burbank and Jason DeJonker; work on preparation of materials for creditors and scheduling of conference call with FNB and Prudential's counsel (3.0); | B230 - Financing/Cash Collections | \$525.00 | 3.0 | 3.0 | \$1,575.00 |
| 9/22/20 | Thomas Willoughby | Receipt and review draft new budget and proposal and multiple calls with Russ Burbank re same prior to his sending proposal (1.5); Call with Nick Marcus 2x re cash collateral issues (.2); Preparation for and then attend cash collateral call with FNB Counsel and Prudential counsel and Russ Burbank (1.8); | B230 - Financing/Cash Collections | \$525.00 | 3.5 | 3.5 | \$1,837.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|------------|
| 9/23/20 | Thomas Willoughby | Exchange emails with Doug Kraft re cash collateral questions raised by FNB (.2); Long call with Russ Burbank re response to same (.5); Work on answers to FNB with Russ Burbank (multiple calls and emails); Draft long response to six detailed questions, revise multiple times (2.5; 2.3 billed to achieve 8 hour daily cap); | B230 - Financing/Cash Collections | \$525.00 | 3.2 | 3.0 | \$1,575.00 |
| 9/23/20 | Thomas Willoughby | Multiple emails re cash collateral issues with Prudential and attention to same (.3); | B230 - Financing/Cash Collections | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 9/24/20 | Thomas Willoughby | Review Lauren K. research on lien perfection issues re FNB and conference with Lauren K. re same (.7) Receipt and review multiple filings re cash collateral issues (.1); Review Doug Kraft's response to my email responding to cash collateral questions (.5); | B230 - Financing/Cash Collections | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 9/28/20 | Thomas Willoughby | Receipt and review Supplement Opposition of Prudential and notes re same (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 9/29/20 | Thomas Willoughby | Review second time FNB and Prudential oppositions and make notes (1.0); Draft Reply (2.0); Multiple emails with Jason DeJonker and Howard Nevins re cash collateral issues, and re setting up calls to discuss (.5); Review multiple emails between Russ Burbank and bookkeeper re cash collateral reporting issues and call with Russ Burbank re same (.2); Review draft "weekly cash flow report" to be sent to FNB and Prudential and call with Russ Burbank and Russ Lester re same (1.0); | B230 - Financing/Cash Collections | \$525.00 | 4.7 | 4.7 | \$2,467.50 |
| 9/29/20 | Lauren Kawano | Legal review and revise reply to opposition to motion for continued use of cash collateral. | B230 - Financing/Cash Collections | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 9/29/20 | Lauren Kawano | Draft R. Burbank declaration in support of reply to opposition to motion for continued use of cash collateral. | B230 - Financing/Cash Collections | \$325.00 | 1.7 | 1.7 | \$552.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|------------|
| 9/30/20 | Thomas Willoughby | Revise and final Reply and Declaration re cash collateral objections; multiple calls with Russ Burbank re declaration and exhibits (1.5); Multiple emails re possible stipulated cash collateral order; Calls with Prudential and FNB counsel re cash collateral stipulation; Drafting of proposed cash collateral order, and forward same to FNB and Prudential counsel when completed; receive multiple responses to same (3.0, 1.9 billed to achieve 8.0 daily cap) | B230 - Financing/Cash Collections | \$525.00 | 4.5 | 3.4 | \$1,785.00 |
| 9/30/20 | Lauren Kawano | Prepare reply to continued cash collateral oppositions from FNB and Prudential. | B230 - Financing/Cash Collections | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 9/30/20 | Sue Darms | Finalize for filing Status Report re Final Hearing on Motion for Cash Collateral (10/1/20 hearing); prepare proof of service and coordinate email service | B230 - Financing/Cash Collections | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 9/30/20 | Sue Darms | Draft Status Report re Final Hearing on Motion for Cash Collateral (10/1/20 hearing) | B230 - Financing/Cash Collections | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/30/20 | Sue Darms | Finalize for filing Reply to Opposition and Response to Motion for Cash Collateral, Declaration of Russell Burbank and Exhibit Document (10/1/20 hearing); prepare proof of service and coordinate service via email | B230 - Financing/Cash Collections | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 9/30/20 | Sue Darms | Update Reply to Opposition and Response to Motion for Cash Collateral, Declaration of Russell Burbank and Exhibit Document (hearing date of 10/1/20) | B230 - Financing/Cash Collections | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 9/30/20 | Sue Darms | Email to Judge Sargis' clerk courtesy copies of Reply to Opposition and Response to Motion re Cash Collateral (FWP-2) and Status Report for Hearing (FWP-2) | B230 - Financing/Cash Collections | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 9/30/20 | Lauren Kawano | Legal review and analysis of Third Interim Order for use of cash collateral. | B230 - Financing/Cash Collections | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|------------|
| 10/1/20 | Thomas Willoughby | Preparation for and attend continued hearing on cash collateral (1.0); Multiple calls and emails with parties and Russ Burbank re budget issues after hearing (1.2); | B230 - Financing/Cash Collections | \$525.00 | 2.2 | 2.2 | \$1,155.00 |
| 10/2/20 | Thomas Willoughby | Work on and circulate draft form of interim cash collateral order (.8); | B230 - Financing/Cash Collections | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 10/5/20 | Lauren Kawano | Legal review and analysis of notice of fourth interim hearing on cash collateral. | B230 - Financing/Cash Collections | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 10/6/20 | Lauren Kawano | Legal review and analysis of notice of fourth interim hearing. | B230 - Financing/Cash Collections | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 10/6/20 | Sue Darms | Finalize for filing 4th Interim Hearing re FWP-2 motion; prepare proof of service and coordinate service of same | B230 - Financing/Cash Collections | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 10/7/20 | Thomas Willoughby | Review multiple emails between Russ Burbank and Prudential re cash collateral issues (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 10/12/20 | Thomas Willoughby | Receipt and review proposed simplified budget to attach to cash collateral motions and call with Russ Burbank going through same (.8); Revise draft declaration of Russell B. for next interim hearing (.5); Exchange drafts of declaration and simplified exhibit (.5); | B230 - Financing/Cash Collections | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 10/13/20 | Lauren Kawano | Draft declaration of R. Burbank in support of first simplified budget. | B230 - Financing/Cash Collections | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 10/13/20 | Lauren Kawano | Teleconference with R. Burbank and T. Willoughby regarding simplified cash collateral budget. | B230 - Financing/Cash Collections | \$325.00 | 0.4 | 0.4 | \$130.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|----------|
| 10/14/20 | Lauren Kawano | Legal review and revise Burbank declaration in support of simplified budget and related exhibit document. | B230 - Financing/Cash Collections | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 10/14/20 | Thomas Willoughby | Revise documents and exchange emails with Russ B. re Cash Collateral Declaration and simplified budget (.4); Several calls re same with Russ Burbank (.3); Direct service and filing Dec and simplified budget (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 10/14/20 | Sue Darms | Finalize for filing Declaration of R. Burbank and Exhibit for Cash Collateral Mtn; prepare proof of service and coordinate service via email and mail | B230 - Financing/Cash Collections | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 10/16/20 | Thomas Willoughby | Call with Russ Lester re CFAP grant (.2); Research post-petition lien issue (.2); Direct Lauren re further research (.1); Trade emails with Doug Kraft re simplified cc budget (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 10/19/20 | Thomas Willoughby | Receipt and review research re FNB perfection issues (.2); Trade emails with Doug Kraft re form of simplified budget (.1); Review cash collateral reporting issue and call with Russ B. re same (.3); Review all Bank of West accounts for FNB (re does FNB have a lien on Bank of West accounts) (.3); Draft email to Doug Kraft and Howard Nevins re BOW accounts (.1); Review attachments and weekly cc report from Russ Burbank (.1); Review additional research re CFAP issue (.2); | B230 - Financing/Cash Collections | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 10/20/20 | Thomas Willoughby | Communications with Russ Burbank re cash reports issue (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 10/21/20 | Thomas Willoughby | Receipt and review 10/9 and 10/16 cc reports to FNB and Prudential (.2); Send Russ Burbank Prudential claim for review (.1) | B230 - Financing/Cash Collections | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 10/22/20 | Thomas Willoughby | Receipt and review of inventory detail in preparation for call re cash collateral with FNB (.2); Long call with Russ Burbank and Russ Lester to prepare for call with FNB (.8) | B230 - Financing/Cash Collections | \$525.00 | 1.0 | 1.0 | \$525.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|-----------------------------------|---------------------|---------------|------------------|------------|
| 10/23/20 | Thomas Willoughby | Receipt and review long email from Howard Nevins re Bank of the West issues and find and review all Bank of the West Statements (.5); Draft long response to Howard Nevins re same (.5); | B230 - Financing/Cash Collections | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 10/26/20 | Thomas Willoughby | Receipt and review cash collateral objection from Prudential (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 10/27/20 | Sue Darms | Prepare template for Reply to Opposition/Response to Motion for Cash Collateral | B230 - Financing/Cash Collections | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 10/27/20 | Thomas Willoughby | Multiple communications and emails re status of reporting, and budget to actual amounts (.5); Call with Russ Burbank re same (.3); Begin draft of Reply to most recent opposition to use of cash collateral (.8); | B230 - Financing/Cash Collections | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 10/28/20 | Thomas Willoughby | Multiple emails re reporting issues, especially inventory report (.2); Call with Russ Burbank re same (.3); Receipt and review emails from Doug Kraft (3) re same and respond to same (.4); | B230 - Financing/Cash Collections | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 10/28/20 | Thomas Willoughby | Continue work on supplemental reply re cash collateral (.5); Revise and sign (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 10/29/20 | Thomas Willoughby | Receipt and review tentative hearings (.2); Preparation for cash collateral hearing (.7) and attend hearing (1.0); Draft 4th interim order and new exhibits to order (1.0); Multiple emails with Doug Kraft re the same (.2); | B230 - Financing/Cash Collections | \$525.00 | 3.1 | 3.1 | \$1,627.50 |
| 10/29/20 | Thomas Willoughby | Email from FNB re FNB's new financial advisor re cash collateral reporting (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|------------|
| 11/2/20 | Thomas Willoughby | Prepare redline of 3rd interim order for use as proposed 4th interim order and circulate to FNB and Prudential counsel (.7); Continue to work on issue related to tracing and Bank of the West accounts, exchange multiple emails with Denise P. and Russ L. re changes to proposed response to FNB re certain payments (.5); Receipt and review email from FNB's new financial advisor, Marion Fong, and short call with Russ Burbank re same (.2); | B230 - Financing/Cash Collections | \$525.00 | 1.4 | 1.4 | \$735.00 |
| 11/3/20 | Thomas Willoughby | Receipt and review status report from Russ Burbank regarding his talks with new financial advisor for FNB (.1) | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 11/3/20 | Thomas Willoughby | Receipt and review long email from Doug Kraft regarding simplified budget (1); Call with Russ Burbank and review Russ Burbank's response to same (.3); Trade four sets of emails re same and work on revisions to order and circulate multiple versions of same (.9); | B230 - Financing/Cash Collections | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 11/4/20 | Sue Darms | Finalizing for submission to court the Fourth Interim Order re FWP-2 | B230 - Financing/Cash Collections | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 11/4/20 | Thomas Willoughby | Review cash collateral reports prepared by Russell Burbank and Russell Lester (.2); Receipt and review Prudential consent to cash collateral order and attention to FNB's approval, then direct submission of proposed form of order (.3); | B230 - Financing/Cash Collections | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 11/5/20 | Thomas Willoughby | Receipt and review long letter from Doug Kraft re FNB's request for inventory breakdown and long call with Russ Burbank re same (.7); | B230 - Financing/Cash Collections | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 11/6/20 | Lauren Kawano | Legal research and analysis regarding financing statement perfection of subsequent loan; draft email regarding analysis. | B230 - Financing/Cash Collections | \$325.00 | 3.8 | 3.8 | \$1,235.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|-----------------------------------|---------------------|---------------|------------------|------------|
| 11/12/20 | Thomas Willoughby | Receipt and review tentative ruling and preparation for and attend hearing on cash collateral (1.0); | B230 - Financing/Cash Collections | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 11/12/20 | Lauren Kawano | Draft motion for approval of payment of retainer from non-cash collateral funds. | B230 - Financing/Cash Collections | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 11/13/20 | Thomas Willoughby | Work on submission of Cash Collateral Order (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 11/13/20 | Thomas Willoughby | Call with Russ Burbank re need for a strategy meeting and re budget issues (.2); Review most recent version of Draft Plan budget (.2); Multiple emails between Russ Lester and Russ Burbank re Plan issues throughout day (.3); | B230 - Financing/Cash Collections | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 11/13/20 | Lauren Kawano | Draft motion for payment of retainer from non-cash collateral funds; declaration of T. Willoughby regarding same. | B230 - Financing/Cash Collections | \$325.00 | 2.9 | 2.9 | \$942.50 |
| 11/13/20 | Lauren Kawano | Legal research and analysis regarding approval for use of non-cash collateral funds. | B230 - Financing/Cash Collections | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 11/14/20 | Thomas Willoughby | Call with Client and Russ Burbank re MOR issues, cash collateral issues, and Plan issues (.6); | B230 - Financing/Cash Collections | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 11/14/20 | Thomas Willoughby | Travel to and from client's offices (1.0, not billed); long strategy call re immediate Plan filing vs. settlement path and options; go over restructuring alternatives (6.0); | B230 - Financing/Cash Collections | \$525.00 | 7.0 | 6.0 | \$3,150.00 |
| 11/19/20 | Thomas Willoughby | Review emails re status of Harvest for cash collateral reports (.1); review draft weekly cash collateral reports (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 11/23/20 | Thomas Willoughby | Receipt and review email from Nick Marcus re concerns re lower harvest numbers (.1); Work on cash collateral issues and new 13 week budget; Multiple emails re same (1.0); | B230 - Financing/Cash Collections | \$525.00 | 1.1 | 1.1 | \$577.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|----------|
| 11/24/20 | Thomas Willoughby | Receipt and review simplified Budget from Russ Burbank for cash collateral budget (.1); Work on cash collateral filings (.4); Call with Russ Burbank re budget question (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 11/24/20 | Lauren Kawano | Prepare declaration of R. Burbank in support of simplified budget and related exhibit document; prepare notice of 5th interim cash collateral hearing. | B230 - Financing/Cash Collections | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 11/25/20 | Thomas Willoughby | Work on Declaration of R. Burbank re new 13 week budget (.4); Call with Russ Burbank re same and re new budget (.3); Review and finalize Notice of Hearing on cash collateral and Declaration of Russ Burbank with new 13 week budget (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 11/25/20 | Lauren Kawano | Legal review and revise supplemental declaration of R. Burbank in support of simplified budget. | B230 - Financing/Cash Collections | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 12/1/20 | Thomas Willoughby | Receipt and review email from Howard Nevins regarding missing cash collateral part, forward to client (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 12/2/20 | Thomas Willoughby | Review weekly cash collateral report (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 12/4/20 | Thomas Willoughby | Review and forward property tax statements to FNB and Prudential re cash collateral payment request (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 12/7/20 | Thomas Willoughby | Receipt and review FNB's conditional consent to use cash collateral (.3); draft email to client regarding same (.1); Receipt and review Prudential opposition to Cash Collateral hearing (.2); Begin work on responses to cash collateral (1.0); | B230 - Financing/Cash Collections | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 12/8/20 | Thomas Willoughby | Direct Sue Darms on starting Reply to Prudential objection and FNB "conditional consent" (.1) | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|----------------------|---|---|---------------------|---------------|------------------|------------|
| 12/8/20 | Sue Darms | Prepare templates for Reply to Opposition to Motion for Cash Collateral (FWP-2) | B230 - Financing/Cash Collections | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 12/9/20 | Thomas Willoughby | 6:00 a.m. start; Draft Russ Burbank Cash Collateral Declaration and Reply (2.0); Draft long email to Russ Lester re same (.2); Call with Russ Burbank re same (.5); Revise and finalize documents (.7); | B230 - Financing/Cash Collections | \$525.00 | 3.4 | 3.4 | \$1,785.00 |
| 12/9/20 | Sue Darms | Draft Hearing Status Report for FWP-2 | B230 - Financing/Cash Collections | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 12/10/20 | Thomas Willoughby | Preparation for (.4); and attend Court hearing re cash collateral (.6); | B230 - Financing/Cash Collections | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 12/10/20 | Sue Darms | Draft Interim Order on 5th Cash Collateral (FWP-2) | B230 - Financing/Cash Collections | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 12/10/20 | Lauren Kawano | Prepare 5th Interim Cash Collateral Order. | B230 - Financing/Cash Collections | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 12/11/20 | Lauren Kawano | Legal review and revise 5th interim cash collateral order. | B230 - Financing/Cash Collections | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 12/14/20 | Thomas Willoughby | Assist Lauren K. on cash collateral order disputes, and assist with exhibit to same; multiple emails re same (2.0) | B230 - Financing/Cash Collections | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 12/14/20 | Lauren Kawano | Review and revise 5th interim cash collateral order. | B230 - Financing/Cash Collections | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 12/16/20 | Lauren Kawano | Legal strategy and analysis regarding fifth interim cash collateral order; prepare notice of final cash collateral hearing. | B230 - Financing/Cash Collections | \$325.00 | 0.7 | 0.7 | \$227.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|-----------------------------------|---------------------|---------------|------------------|----------|
| 12/17/20 | Lauren Kawano | Review and revise cash collateral order and amended budget exhibit; emails to/from FNB and Prudential counsel regarding same. | B230 - Financing/Cash Collections | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 1/5/21 | Thomas Willoughby | Review weekly cash collateral reports (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 1/11/21 | Thomas Willoughby | Receipt and review email from receiver's counsel re status of receivership account (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 1/14/21 | Thomas Willoughby | Receipt and review FNB's Opposition/Limited Consent to Use of Cash Collateral (.3); Begin working on response to same (1.2); Draft proposed settlement Plan treatment for SBA and forward to client (.4); | B230 - Financing/Cash Collections | \$525.00 | 1.9 | 1.9 | \$997.50 |
| 1/28/21 | Sue Darms | Revise and finalize Reply and Declaration of R. Burbank to Objection to Cash Collateral Motion (FWP-2) (.5); prepare proof of service; coordinate email service (.3 not billed); | B230 - Financing/Cash Collections | \$95.00 | 0.8 | 0.5 | \$47.50 |
| 2/2/21 | Thomas Willoughby | Review multiple cash collateral reports and work on continued interim budget (.4); Multiple calls re short cash collateral call extension (.3); | B230 - Financing/Cash Collections | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 2/3/21 | Sue Darms | Finalize for filing Amendment to Motion for Cash Collateral; prepare Proof of Service; coordinate email service | B230 - Financing/Cash Collections | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 2/3/21 | Lauren Kawano | Prepare amended motion to use cash collateral. | B230 - Financing/Cash Collections | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 2/4/21 | Thomas Willoughby | Work on next cash collateral order and continuing hearings (.4); | B230 - Financing/Cash Collections | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 2/4/21 | Lauren Kawano | Prepare and circulate 6th interim cash collateral order. | B230 - Financing/Cash Collections | \$325.00 | 0.5 | 0.5 | \$162.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|---|---------------------|---------------|------------------|----------|
| 2/5/21 | Lauren Kawano | Revise and circulate 6th interim cash collateral order. | B230 - Financing/Cash Collections | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 2/5/21 | Thomas Willoughby | Multiple emails and work on finalization of cash collateral order (.3); | B230 - Financing/Cash Collections | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 2/5/21 | Sue Darms | Revise signature block in Sixth Interim Cash Collateral Order | B230 - Financing/Cash Collections | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 2/5/21 | Sue Darms | Revise hearing date and upload Sixth Interim Cash Collateral Order to Court | B230 - Financing/Cash Collections | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 2/16/21 | Thomas Willoughby | Work on issue with DIP bank accounts and over 10 emails re addressing same (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 2/22/21 | Lauren Kawano | Legal review and analysis of order authorizing use of cash collateral and continuing hearing; draft seventh interim cash collateral order. | B230 - Financing/Cash Collections | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 2/23/21 | Lauren Kawano | Draft seventh interim cash collateral order. | B230 - Financing/Cash Collections | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 2/24/21 | Lauren Kawano | Prepare seventh interim cash collateral order and review budget. | B230 - Financing/Cash Collections | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 2/25/21 | Sue Darms | Email to J. DeJonker and D. Kraft with revised order of FWP-2 for review and signature | B230 - Financing/Cash Collections | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 3/22/21 | Thomas Willoughby | Attention to cash collateral motion; Multiple emails from Russ Burbank re new budget and direct Laruen K. re drafting amended motion re same (.5); | B230 - Financing/Cash Collections | \$525.00 | 0.5 | 0.5 | \$262.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-----------------------------------|---------------------|---------------|------------------|----------|
| 3/22/21 | Lauren Kawano | Legal strategy and analysis regarding exclusivity opposition to motion to terminate and cash collateral reply. | B230 - Financing/Cash Collections | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 3/22/21 | Lauren Kawano | Draft second amendment to cash collateral motion and supplement declaration of R. Burbank. | B230 - Financing/Cash Collections | \$325.00 | 2.9 | 2.9 | \$942.50 |
| 3/23/21 | Sue Darms | Finalize for filing Reply to Opposition to Cash Collateral Motion, Dec. of R. Burbank, Exhibit; prepare Proof of Service; coordinate service of same | B230 - Financing/Cash Collections | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 3/23/21 | Lauren Kawano | Legal strategy and analysis regarding cash collateral emergency motion. | B230 - Financing/Cash Collections | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 3/23/21 | Thomas Willoughby | Work on new amended motion and supporting documents for new 13 week term, revise all moving documents (1.0); Call with Russ B. and Lauren K. regarding saem (.3); | B230 - Financing/Cash Collections | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 3/23/21 | Lauren Kawano | Review and revise amended motion for use of cash collateral and declaration of R. Burbank; review amended budgets. | B230 - Financing/Cash Collections | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 3/25/21 | Thomas Willoughby | Two zoom calls to go through new 13 week cash collateral budget and pro forma (1.0); | B230 - Financing/Cash Collections | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 3/25/21 | Thomas Willoughby | Preparation for (5); and attend hearing on cash collateral and exclusivity motion (.6); (.5 to Cash Collateral .3 to Gordon Sale and .3 to Plan) | B230 - Financing/Cash Collections | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 3/26/21 | Lauren Kawano | Draft and circulate 8th interim order for use of cash collateral. | B230 - Financing/Cash Collections | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 3/29/21 | Lauren Kawano | Draft notice of cash collateral final hearing and review budget to attach as exhibit. | B230 - Financing/Cash Collections | \$325.00 | 0.5 | 0.5 | \$162.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|---|---------------------|---------------|------------------|----------|
| 3/29/21 | Sue Darms | Finalize for filing Emergency Motion for Order re Cash Collateral; prepare Proof of Service; coordinate service of same | B230 - Financing/Cash Collections | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 3/29/21 | Thomas Willoughby | Work on motion to approve cash collateral (.5); | B230 - Financing/Cash Collections | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 4/5/21 | Thomas Willoughby | Receipt and review current cash collateral reports from Russ Burbank (.1); Review FNB opp to cash collateral and direct Lauren K. re same (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 4/5/21 | Lauren Kawano | Review and analyze FNB's opposition to supplement cash collateral motion. | B230 - Financing/Cash Collections | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 4/6/21 | Sue Darms | Draft Dec. of R. Lester in support of Reply to Motion re Cash Collateral | B230 - Financing/Cash Collections | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 4/6/21 | Thomas Willoughby | Review and revise Reply and Declaration in response to FNB CC opp (.8); | B230 - Financing/Cash Collections | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 4/7/21 | Lauren Kawano | Review and revise cash collateral and approval of disclosure statement replies, declarations, and exhibits; legal strategy and analysis regarding same. | B230 - Financing/Cash Collections | \$325.00 | 2.1 | 2.1 | \$682.50 |
| 4/7/21 | Sue Darms | Finalize for filing Reply to Motion re Cash Collateral, Dec. of R. Lester, Exhibit; prepare Proof of Service; coordinate service of same | B230 - Financing/Cash Collections | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 4/7/21 | Thomas Willoughby | Review revise and circulate to client draft declaration in support of cash collateral motion (1.0); Receipt and review proposed revisions and finalize same (.2); | B230 - Financing/Cash Collections | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 4/9/21 | Lauren Kawano | Draft final cash collateral order and prepare exhibit regarding final budget; legal strategy and analysis regarding same. | B230 - Financing/Cash Collections | \$325.00 | 1.6 | 1.6 | \$520.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|--|-----------------------------------|---------------------|---------------|------------------|-------------|
| 5/26/21 | Thomas Willoughby | Receipt and review final pre-confirmation cash collateral report and analyze for any confirmation issues (.2); | B230 - Financing/Cash Collections | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 6/2/21 | Thomas Willoughby | Receipt and review email re hard money lender expression of interest now that plan is confirmed (.1); | B230 - Financing/Cash Collections | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 6/4/21 | Nick Kohlmeyer | Review operating cash report, AR summary, invoices, and transactions for May 2021 | B230 - Financing/Cash Collections | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/28/21 | Nick Kohlmeyer | Review operating cash reports for week ending June 25th | B230 - Financing/Cash Collections | \$325.00 | 0.3 | 0.3 | \$97.50 |
| B230 - Financing/Cash Collections Sub Totals: | | | | | 178.4 | 170.2 | \$75,978.00 |
| B240 - Tax Issues | | | | | | | |
| 9/17/20 | Jake Rios | Analysis of potential stub election for individual Chapter 11 debtor. Research and email to TAW regarding same. | B240 - Tax Issues | \$450.00 | 0.5 | 0.5 | \$225.00 |
| 10/10/20 | Thomas Willoughby | Work on tax issues re plan, review email from Russ Burbank with revised waterfall sale issues and shortfall under Plan A; Review email from Russ Lester re basis information re potential sales; Multiple calls with Russ Burbank and then adding in Russ Lester re same review email to Jennifer Nizkowski (CPA) re same (1.5); | B240 - Tax Issues | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 10/19/20 | Thomas Willoughby | Review email from Jennifer Nitowski re her Capital gain analysis (.1); Review excel sheet Russ Lester sent to Jennifer N. re capital gain analysis (.1); Review first analysis from Jennifer N. (.2); | B240 - Tax Issues | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 11/25/20 | Thomas Willoughby | Receipt and review tax analysis spreadsheets from Russ Burbank with issue being 60% reserve requirement and call with Russ B. re same (.5); | B240 - Tax Issues | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 11/28/20 | Thomas Willoughby | Review response from Russ Lester to Russ Burbank re capital gain issues, and Russ Burbank's response re same (.2); | B240 - Tax Issues | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|----------|
| 1/8/21 | Lauren Kawano | Legal research and analysis regarding tax requirements for debtor. | B240 - Tax Issues | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 1/11/21 | Thomas Willoughby | Multiple calls and emails with Russ Burbank re capital gains water fall for plan purposes and in preparation for bringing Robin K. on board to assist with estimated future taxes under various plan treatments (1.2); | B240 - Tax Issues | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 1/12/21 | Thomas Willoughby | Continue to work with Russ Burbank and Jennifer Nitzkowski re tax basis table to be provided to FNB, Robin K. and for use with Disclosure Statement (1.5); Receipt and review filed 2019 return (.2); | B240 - Tax Issues | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 1/12/21 | Lauren Kawano | Legal research regarding requirements for providing debtor's tax returns. | B240 - Tax Issues | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 1/13/21 | Thomas Willoughby | Multiple emails with Russ Burbank re property sales tax analysis for Disclosure Statement and planning purposes (.2); and multiple emails re use of McCuen and Carrion basis to offset gain on conservation easement (.3); | B240 - Tax Issues | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 1/15/21 | Thomas Willoughby | Preparation for and Zoom Call with Robin re her employment and immediate tax issue help needed for DS (1.0); Retrieve and forward multiple background documents to Robin Kolmparens to help her get up to speed (.6); | B240 - Tax Issues | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 1/29/21 | Thomas Willoughby | Conference call Russ Lester and Russ Burbank re SPE Trust and Tax issues with Robin Kolmparens (1.0); | B240 - Tax Issues | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 2/2/21 | Thomas Willoughby | Multiple emails to set up Prudential and Tax call with Robin K. and client (.2); | B240 - Tax Issues | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 2/11/21 | Thomas Willoughby | Emails and call with Russ B. re Plan tax issues (.2); Communications with Robin K. re same (.1); | B240 - Tax Issues | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 2/19/21 | Thomas Willoughby | Multiple emails with Robin re tax issues and call re same (.1); | B240 - Tax Issues | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 2/20/21 | Thomas Willoughby | Multiple emails to set up Prudential and Tax call with Robin K. and client (.2); | B240 - Tax Issues | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------------------------------------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 2/21/21 | Thomas Willoughby | Conference call with Russ Lester, Robin Kolmparens and Russ Burbank re tax issues (.8); | B240 - Tax Issues | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 2/23/21 | Thomas Willoughby | Receipt and review email from Robin Klomparens in response to a message I left re NOLs and easement sale (.2); Receipt and review revisions to Dynamic Model to address tax issues (.2); | B240 - Tax Issues | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 3/8/21 | Thomas Willoughby | Multiple (6) emails with Robin K. re structure of SPE entities in response to Prudential questions re Plan (.3); | B240 - Tax Issues | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 3/10/21 | Thomas Willoughby | Receipt and review multiple tables re tax attributes and emails re same for use in amended Disclosure Statement; Emails with Russ Burbank and Jennifer Nitzkowski re same (.5); | B240 - Tax Issues | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 3/12/21 | Thomas Willoughby | Continue to work on Tax Issues for amendments to plan; Multiple emails to and from Russ Lester Russ Burbank Jennifer Nitzkowski and Robin K. re same (.5); Draft new tax section for disclosure statement (.7); | B240 - Tax Issues | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 5/15/21 | Thomas Willoughby | Call with Russ B. re tax issue that arose during family call (.3); Receipt and review revised Dynamic Model to address issue (.2); Multiple emails with Robin re budget "tax" hole issue if properties sell for more than projected (.2); Call with Robin K. re same (.5); Second long call with Russ B. to address tax hole in budget and work on what to ask FNB/Prudential for to solve budget hole (1.0); | B240 - Tax Issues | \$525.00 | 2.2 | 2.2 | \$1,155.00 |
| 5/16/21 | Thomas Willoughby | Multiple emails and call with Robin K. re SPE documents and conforming them to the "final" version of the Plan; Circulate final version to Robin K.(.5); | B240 - Tax Issues | \$525.00 | 0.5 | 0.5 | \$262.50 |
| B240 - Tax Issues Sub Totals: | | | | | 16.9 | 16.9 | \$8,615.00 |
| B250 - Real Estate | | | | | | | |
| 1/29/21 | Thomas Willoughby | Call with Hank Spacone re potential SPE Manager interview (.3); Call with Kevin Whelen re same (.2); | B250 - Real Estate | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 1/31/21 | Thomas Willoughby | Forward materials to Hank Spacone and Kevin Whelan re potential SPE manager position (.2); | B250 - Real Estate | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 2/16/21 | Thomas Willoughby | Multiple calls with potential SPE managers and potential brokers (1.0); | B250 - Real Estate | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 4/5/21 | Thomas Willoughby | Receipt and review additional edits on RFPs for potential brokers and spe managers, incorporate same (.3); Call with Hank Spacone re potential position (.4); Call with Kevin Whelan re potential SPE Manager position (.6); Call to Mark Burrell and leave long message (.1); Call with Ward Charter re broker position (.3); Call with Curtis Stocking re same (.2); Call with Gary Archer re same (.3); Strategy Call with Russ Lester and Russ Burbank re SPE process, Plan, and FNB settlement possibility prior to Thursday hearing (1.0); Trade emails with Russ Lester re obtaining signature on amended Plan (.1); | B250 - Real Estate | \$525.00 | 3.3 | 3.3 | \$1,732.50 |
| 4/6/21 | Thomas Willoughby | Work on SPE RFP, finalize and send to candidates (.5); Multiple emails and calls through day with candidates re interviews (.5) Multiple emails and a call with client re Friday interview timings (.3); | B250 - Real Estate | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 4/7/21 | Thomas Willoughby | Work much of afternoon on setting up friday interviews with potential SPE Managers (Hank Spacone, Kevin Whelen, and Mark Burrell) and three potential brokers (Gary Archer, Curtis Stocking, and Ward Carter); multiple emails and calls re same (1.5); | B250 - Real Estate | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 4/9/21 | Thomas Willoughby | Multiple emails prior to and after interviews; preparation for interviews and 1/2 hour zoom interviews with two potential SPE Managers and three potential brokers and review all written materials (1.0); ; Post call wrap up meeting with Prudential client representatives, Russ Lester, Russ Burbank, and FNB counsel (3.0 capped at 3.8); | B250 - Real Estate | \$525.00 | 4.0 | 3.8 | \$1,995.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------|---------------------|---------------|------------------|------------|
| 4/15/21 | Thomas Willoughby | Worked on SPE Documents half of day, full description in today's Plan time slip ((14 hours, capped at 8 for day, 4.0, and balance billed to Plan ABA 350) | B250 - Real Estate | \$525.00 | 7.0 | 4.0 | \$2,100.00 |
| 4/16/21 | Thomas Willoughby | Multiple emails setting up call with Prudential re who is drafting Plan Supplement Documents (.5); Call with Prudential (.3); Call with Robin K. re same (.4); Multiple emails with Howard Nevins re same (.3); | B250 - Real Estate | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 4/19/21 | Thomas Willoughby | Receipt and review email from Robin K. re SPE documentation, and call with Robin K. re trust issues (.4); | B250 - Real Estate | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 4/20/21 | Thomas Willoughby | Receipt and review draft Lester Family Trust (a plan supplement doc) and call with Robin re same and other SPE Plan Supplement documents (.4); | B250 - Real Estate | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 4/21/21 | Thomas Willoughby | Receipt and review draft Lester Family Trust (a plan supplement doc) and call with Robin re same and other SPE Plan Supplement documents (.4); | B250 - Real Estate | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 4/22/21 | Sue Darms | Draft Exhibit Document to Plan Supplement and Statement of Corrections | B250 - Real Estate | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 4/22/21 | Thomas Willoughby | Drafted table of exhibits; draft Notice of Filing of Plan Supplement Documents (1.5); Receipt and review SPE operating agreement, draft pledge agreement and revised Trust agreement (1.0); Multiple emails and call with Robin K. re same (.7); Multiple emails with Prudential re Plan supplement documents and conference call with them too (1.1); | B250 - Real Estate | \$525.00 | 4.3 | 4.3 | \$2,257.50 |
| 4/23/21 | Sue Darms | Finalize for filing Notice of Filing Plan Supplement Documents; Statement of Corrections; Exhibit Document; prepare Proof of Service; coordinate service of same | B250 - Real Estate | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 5/6/21 | Thomas Willoughby | Work on SPE documentation issues; Draft email to Robin K. re tax issue with Lester Family Trust (.5); | B250 - Real Estate | \$525.00 | 0.5 | 0.5 | \$262.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 5/8/21 | Thomas Willoughby | Email from Robin K. with answer to Lester Family Trust SPE documentation issue (.1); | B250 - Real Estate | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 5/12/21 | Thomas Willoughby | Communications with Mark Burrell re acceleration of SPE employment under current Plan deal; Review Plan clean read from top (.3); | B250 - Real Estate | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 5/22/21 | Thomas Willoughby | Multiple emails with Robin K. re status of Plan Supp. revisions (.2); Short call re same (.1); | B250 - Real Estate | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 5/24/21 | Nick Kohlmeyer | Review/revise exhibit to notice of filing plan documents | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/24/21 | Nick Kohlmeyer | Review/revise noh and exh for plan supp docs | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/24/21 | Sue Darms | Finalize for filing for Amended Plan Supplement Document and Exhibit Document; prepare Proof of Service; coordinate service of same | B250 - Real Estate | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 5/24/21 | Thomas Willoughby | Work on modified Plan Supplement Documents (3.0 capped at 2.5 to hit 8 hour cap); | B250 - Real Estate | \$525.00 | 3.0 | 2.5 | \$1,312.50 |
| 5/25/21 | Thomas Willoughby | Continue Work with Robin on finalization of SPE / Plan Supplement Documents; over 50 emails with FNB Prudential and internally regarding the same (2.5); Set up conference call on how to deal with likely needed modification of plan and to approve final form of Plan Supplement Documents, and attend same (1.2); Multiple communications with Merle Meyers re SPE Manager issues (.2); | B250 - Real Estate | \$525.00 | 3.9 | 3.9 | \$2,047.50 |
| 5/26/21 | Thomas Willoughby | Multiple emails and calls regarding SPE Manager indemnification and Plan modification requests (.5); | B250 - Real Estate | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 5/27/21 | Thomas Willoughby | Long call with and multiple emails with Merle Meyers re SPE Manager issues with Plan language and indemnification and compensation requests to Prudential (.8); Call with Russ B. re same (.1); | B250 - Real Estate | \$525.00 | 0.9 | 0.9 | \$472.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/1/21 | Thomas Willoughby | Draft email to Merle Meyers posing questions raised by FNB (.2); Multiple emails with Merle re same (.1); Receipt and review email from Jason DeJonker re closing issues (.1); Draft outline of Plan Effective Date closing issues and email same to FNB and Prudential (1.0); Multiple communications with Robin K. re documentation (.3); and short call re same (.2); Multiple emails re closing list call (.1); Review long email from Howard Nevins re issues they want addressed in call (.2); Short conference call with Russ Burbank and Russ Lester re status and planning issues (.2); Draft initial responses to FNB (.7); | B250 - Real Estate | \$525.00 | 3.1 | 3.1 | \$1,627.50 |
| 6/2/21 | Thomas Willoughby | Work on issues related to documentation of retention terms for SPE Manager and draft proposed response to Merle Meyer's email; revise same and circulate propose to Prudential and FNB (.7); Call with Howard Nevins re same (.2); Preparation for (.5); and attend sale status call with Russ Burbank, Robin K, Jason D. Nick. K Nick M. Howard N. and Doug K. (1.0); Begin drafting a plan supplement / and other documents spreadsheet (.9); | B250 - Real Estate | \$525.00 | 3.3 | 3.3 | \$1,732.50 |
| 6/2/21 | Nick Kohlmeyer | Prepare for, and attend, conference with TW, FNB counsel, Prudential counsel, Russ Burbank, and Robin Klomparens regarding open issues related to plan implementation | B250 - Real Estate | \$325.00 | 1.5 | 1.5 | \$487.50 |
| 6/2/21 | Nick Kohlmeyer | E-mails from FNB and Prudential counsel regarding SPE manager considerations | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/2/21 | Nick Kohlmeyer | Review e-mail from TW regarding SPE manager considerations | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/2/21 | Nick Kohlmeyer | E-mails from TW regarding outstanding Plan and sale issues | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/3/21 | Thomas Willoughby | Draft detailed proposal to Merle Meyers re retention of Mark Burrell (1.5); Circulate same and multiple emails and calls re same (1.0); Revise per comments and circulate second time (.3); Receipt and review approvals from FNB and Prudential to finalize and send proposal (.2); Receipt and review rejection email, and draft email to Prudential and FNB counsel re sending same proposal to Hank Spacone (.3); Multiple emails responding to same (.2); Review research re Carmack case and trust issues (.3); | B250 - Real Estate | \$525.00 | 3.8 | 3.8 | \$1,995.00 |
| 6/3/21 | Nick Kohlmeyer | Review e-mails to/from TW and creditor counsel regarding SPE manager considerations | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/3/21 | Nick Kohlmeyer | Review Lester Family Trust documents (.2); revisions to release (.2); e-mails to/from Jamie Dreher regarding the same (.2) | B250 - Real Estate | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 6/4/21 | Thomas Willoughby | Email from Jason DeJonker re question re SPE Manager issue and respond to same (.1); Review draft "SPE Farming Lease" and draft comments to same and return to Nick Marcus (1.2); Multiple emails and calls with Jason DeJonker and Hank Spacone re setting up an interview with Hank Spacone for SPE Manager position (.5); Review file and send signed Meeks and Button leases to be used instead of new leases as sub leases (.3); | B250 - Real Estate | \$525.00 | 2.1 | 2.1 | \$1,102.50 |
| 6/7/21 | Thomas Willoughby | Work on multiple drafts of Plan Supplement documents all afternoon into evening (4.7); | B250 - Real Estate | \$525.00 | 4.7 | 4.7 | \$2,467.50 |
| 6/7/21 | Thomas Willoughby | Work on setting up interview with Prudential and Hank Spacone, multiple emails and calls re same (.5); | B250 - Real Estate | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 6/8/21 | Thomas Willoughby | Trade emails with Jason DeJonker regarding Spacone interview (.1); Multiple communications with Hank Spacone regarding employment as SPE Manager (.6); | B250 - Real Estate | \$525.00 | 0.7 | 0.7 | \$367.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/8/21 | Thomas Willoughby | Multiple calls with Russ Burbank re SPE Independent Manager interview, and then conference call including Hank Spacone re same (.6); Review multiple emails re Plan Documents including long email from FNB re sale issues (.3); Draft long response re same and revise multiple times (1.0); Call with Robin K. re Lester Trust issues (.2); Receipt and review long email from Land Trust counsel and review changes to easement (.2); Draft email to Robin K. re same and regarding formation of Lester family trust (.2); Call with Howard Nevins re FNB email and Lester Family Trust organizational documents (.5); | B250 - Real Estate | \$525.00 | 3.0 | 3.0 | \$1,575.00 |
| 6/8/21 | Thomas Willoughby | Review status of closing and draft long email to Nick Marcus/Prudential re document status and pending issues to get to Effective Date (1.5); Call with Russ Burbank re multiple plan issues involved in final documents (.3); | B250 - Real Estate | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 6/9/21 | Thomas Willoughby | Call with Robin re setting up SPE and escrow (.2); Draft email to all parties re same (.1); | B250 - Real Estate | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 6/9/21 | Nick Kohlmeyer | Review e-mail from TAW regarding status of outstanding document drafts | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/9/21 | Nick Kohlmeyer | Review e-mail from TAW regarding draft escrow instructions and strategy regarding the same | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/10/21 | Thomas Willoughby | During call re easement with Robin, trust form issues also came up (.2); Multiple emails with with Howard re a call to discuss final structure for Trust and then short call with Howard re same (.3); Call with Hank Spacone re retention and meeting with Russ Lester prior to agreement re retention (.4); Multiple emails setting up in person meeting (.1); | B250 - Real Estate | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 6/10/21 | Nick Kohlmeyer | Review e-mail from FNB counsel regarding plan supplement documents and sale considerations | B250 - Real Estate | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/10/21 | Nick Kohlmeyer | Review Prudential's redlines to LLC operating agreement | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/11/21 | Thomas Willoughby | Call with Ward Charter re likely retention of Hank Spacone and re status of any offers and market (.3); Review multiple emails re easement negotiations and draft email to Robin re same (.2); Trade emails with Doug Kraft re status of Pledge Agreement review (.1); | B250 - Real Estate | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 6/12/21 | Thomas Willoughby | Call with Hank Spacone re meeting with Russ Lester and his interest in accepting position (.3); Call with Russ Burbank re sending over current version of Dynamic Model to Hank Spacone and re status (.2); Receipt and review most recent version of Dynamic Model and email to Hank (.1); | B250 - Real Estate | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 6/13/21 | Thomas Willoughby | Receipt and review long email from Doug Kraft re pledge agreement status T and reply to email (.2); | B250 - Real Estate | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 6/14/21 | Thomas Willoughby | Review emails between FNB Prudential and Robin (over 35) during day re Plan Supp documents (.3); Receipt and review Prudential response to my comments on farming lease (.3); Review farming lease again (.3), and draft long email to Jason in response (.5); Draft second email regarding budget showing inability to pay 1M initial year rent and attach 3 year proforma (.3); Multiple emails with Robin re key terms for SPE documents (.3); Preparation for and attend Farming Lease call (.5); Redraft list of closing documents, and timeline, and status of each document (1.5); Draft long email to parties re same (.3); | B250 - Real Estate | \$525.00 | 4.3 | 4.3 | \$2,257.50 |
| 6/14/21 | Nick Kohlmeyer | E-mail from Prudential regarding Pledge Agreement revisions/comments | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/14/21 | Nick Kohlmeyer | Review FNB redlines to Pledge Agreement | B250 - Real Estate | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 6/14/21 | Nick Kohlmeyer | E-mails from TAW and James Eastman regarding SPE properties escrow | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/14/21 | Nick Kohlmeyer | Review FNB revisions to SPE Operating Agreement | B250 - Real Estate | \$325.00 | 0.8 | 0.8 | \$260.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/14/21 | Nick Kohlmeier | Conference with TAW regarding plan closing documents | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/14/21 | Nick Kohlmeier | Review plan closing documents list | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/15/21 | Thomas Willoughby | Review SPE Operating Agreement and SPE Pledge Agreement and make notes (.6); Receipt and review email from Nick M. re document outline and revise same (.6); Review Lester Family Trust Agreement and make notes (.5); Forward notes to Robin re SPE documents and then call with her re same and regarding document checklist and timeline (1.0); | B250 - Real Estate | \$525.00 | 2.7 | 2.7 | \$1,417.50 |
| 6/15/21 | Thomas Willoughby | Multiple calls with Hank Spacone and Tony Asebedo re need for management contract and re case status (.5); Obtain old Plan Administrator employment contract to use as a form and send to Tony (.3); | B250 - Real Estate | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 6/15/21 | Thomas Willoughby | Continue working on Farming Lease disputes; Draft excel sheet of Pru Payments; review plan and cite to definitions in plan and prepare mini brief email re how the rent payments should be calculated; revise and finalize documents and email to Jason DeJonker and his team (1.5); Multiple emails re scheduling a call re dispute (.1); Farming Lease call (.5); | B250 - Real Estate | \$525.00 | 2.1 | 2.1 | \$1,102.50 |
| 6/15/21 | Nick Kohlmeier | Review FNB and Prudential's further revisions to Pledge Agreement | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/15/21 | Nick Kohlmeier | E-mails to/from Prudential counsel regarding Plan closing docs | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/15/21 | Nick Kohlmeier | E-mail from Tony Asebedo regarding the SPE Management and Operating Agreements | B250 - Real Estate | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/15/21 | Nick Kohlmeier | Review Plan regarding plan supplement, SPE documents, and Lester Family Trust documents | B250 - Real Estate | \$325.00 | 1.3 | 1.3 | \$422.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/16/21 | Thomas Willoughby | Emails and calls throughout day on Plan Supplement Documents (.4); Receipt and review Prudential's additional documents added to checklist (.2); Receipt and review proposed Management Agreement for Hank Spacone (.3); Draft suggested changes and email to Tony Asebedo (Hank's counsel) (.3); Circulate management agreement to parties (.1); Receipt and review FNB suggested changes to management agreement; respond to same and receive approval from Doug re revised form (.2); Merge Prudential closing outline with my changes and add who must sign each document and draft long email regarding the need to file Plan Supp docs by June 21; Draft list of Plan Supp documents from Plan and list in email (2.0); | B250 - Real Estate | \$525.00 | 3.5 | 3.5 | \$1,837.50 |
| 6/16/21 | Nick Kohlmeyer | Review further FNB comments to Pledge Agreement (.4); e-mail from TAW regarding the same (.1) | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/16/21 | Nick Kohlmeyer | Review updated list of closing docs and action items (.2); e-mail to TAW regarding the same (.1) | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/16/21 | Nick Kohlmeyer | Review FNB comments and redlines regarding Trust Agreement | B250 - Real Estate | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/16/21 | Nick Kohlmeyer | Review Prudential counsel comments to Pledge Agreement | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/16/21 | Nick Kohlmeyer | Review SPE management agreement | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/17/21 | Thomas Willoughby | Multiple emails and calls regarding Plan Supplement Documents (1.0); and prepare for all hands on board call re same (1.4) | B250 - Real Estate | \$525.00 | 2.4 | 2.4 | \$1,260.00 |
| 6/17/21 | Nick Kohlmeyer | E-mails to/from all counsel regarding SPE Independent Manager Retention Agreement | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------|---------------------|---------------|------------------|------------|
| 6/17/21 | Nick Kohlmeier | Prepare for and have conference with all counsel regarding documents status, plan supplement documents, plan modifications, and steps moving forward | B250 - Real Estate | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 6/17/21 | Nick Kohlmeier | E-mails to/from all counsel regarding plan supplement documents | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/17/21 | Nick Kohlmeier | E-mails to/from all counsel regarding SPE Operating Agreement | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/18/21 | Thomas Willoughby | Continue to work on finalizing Plan Supplement documents for Monday filing, numerous reviews of documents, calls and emails re deal points, draft proposed farm lease fix, draft answers to long list of questions from SPE manager, trade emails and sent status report to Kathy Lester's counsel (Jamie Dreher); call with Hank Spacone re multiple transition and documentation issues (6.0); | B250 - Real Estate | \$525.00 | 6.0 | 6.0 | \$3,150.00 |
| 6/18/21 | Nick Kohlmeier | E-mail from Prudential counsel regarding assumption agreement, reserve account, and shelf grant deed | B250 - Real Estate | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/18/21 | Nick Kohlmeier | E-mail from Tony A. regarding management agreement (.1); review revised draft of the same (.2) | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/18/21 | Nick Kohlmeier | E-mails to/from TAW and Prudential counsel regarding farming lease issue | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/19/21 | Thomas Willoughby | Work on Saturday from 11:00 a.m. to 7:00 p.m. (less 1 hour for lunch) on finalizing SPE documents; multiple emails and calls with Robin K. re same; Calls and emails with Russ Lester re Trust document; Work on Trust document; Numerous emails with Jason DeJonker on Farm Lease disputes (7.0); | B250 - Real Estate | \$525.00 | 7.0 | 7.0 | \$3,675.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|--------------------|---------------------|---------------|------------------|------------|
| 6/20/21 | Thomas Willoughby | Receipt and review email re concerns about ability to file all documents on Monday (.1); Review (.5); and trade emails and then a call with Robin K. re Pledge Agreement (.7); Review and make notes on latest draft of Operating Agreement and 2d short call with Robin re one concern and re Doug's insistence on guarantee language (.8); Review current version of Farming Lease in detail (1.0); Draft proposal to Prudential (Jason DeJonker) re simple solution to rent issue to be considered on Monday at 7am call (.5); | B250 - Real Estate | \$525.00 | 3.6 | 3.6 | \$1,890.00 |
| 6/21/21 | Thomas Willoughby | Started at 6:00 a.m. and worked on disputes re Farming Lease and notes to same (1.0); 7:00 a.m. Farming Lease conference call with Prudential (1.0); Review and respond to emails from multiple parties re SPE documents and issues (.5); Preparation for and attend call with Russ Burbank Hank Spacone Tony Asebedo and Robin Klomprens on documentation issues (1.5); Continued working the balance of the day on Plan Supplement Document Documents, until 8:20 p.m. when Sue Darms served Notice of filing of Plan Supplement Documents (14.3, capped at 8) | B250 - Real Estate | \$525.00 | 14.3 | 8.0 | \$4,200.00 |
| 6/21/21 | Nick Kohlmeyer | Telephone conference with TAW, Russ Burbank, and Prudential counsel regarding farming lease | B250 - Real Estate | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 6/21/21 | Nick Kohlmeyer | Review revised SPE Operating Agreement and further redlines from FNB | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/21/21 | Nick Kohlmeyer | Review drafts of revised trust agreement | B250 - Real Estate | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/21/21 | Nick Kohlmeyer | Conference with TAW regarding plan supplement documents | B250 - Real Estate | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/21/21 | Nick Kohlmeyer | Compile list of all plan supplement documents to be filed with the Court | B250 - Real Estate | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/21/21 | Nick Kohlmeyer | Draft notice of filing of plan supplement documents and exhibits regarding the same | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/21/21 | Nick Kohlmeier | Review e-mail from FNB counsel regarding requested changes to Trust Agreement | B250 - Real Estate | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/21/21 | Nick Kohlmeier | Review Prudential revisions to Farm Lease (.2); e-mail from TAW regarding the same (.1) | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/21/21 | Nick Kohlmeier | Review Prudential revisions to LLC Loan Assumption agreement | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/21/21 | Nick Kohlmeier | Review e-mails from FNB counsel and Robin K. regarding SPE operating agreement | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/21/21 | Sue Darms | Finalize for filing Notice of Filing Amended Plan Supplement Documents and Exhibit; prepare Proof of Service; coordinate service of same | B250 - Real Estate | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 6/21/21 | Nick Kohlmeier | Continued review of, and revisions to, SPE Operating Agreement, Family Trust Agreement, and Pledge Agreement | B250 - Real Estate | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 6/22/21 | Thomas Willoughby | Call with Russ Burbank regarding farming lease issue (.3); Work on same (.5); Call with Russ about his call with Hank Spacone and then call with Hank Spacone and tony Asebedo regarding issues they have with taking over case and their responsibilities (1.6); Draft long "draft" email to Hank Spacone re concerns and circulate to FNB and Prudential (1.0); | B250 - Real Estate | \$525.00 | 3.4 | 3.4 | \$1,785.00 |
| 6/22/21 | Nick Kohlmeier | Review e-mail from FNB counsel regarding farm lease | B250 - Real Estate | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 6/23/21 | Nick Kohlmeier | Multiple emails and calls with Russ B. and Nick Marcus attempting to settle farming lease rent dispute (1.5); | B250 - Real Estate | \$325.00 | 1.5 | 1.5 | \$487.50 |
| 6/23/21 | Nick Kohlmeier | Review Prudential draft of lease assignment | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/23/21 | Nick Kohlmeier | Review Prudential's escrow instructions for conservation easement deeds | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/23/21 | Thomas Willoughby | Continue work on farming lease dispute, multiple calls and emails re same and drafted long email to parties re interplay between plan and farming lease language (2.1); | B250 - Real Estate | \$525.00 | 2.1 | 2.1 | \$1,102.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/24/21 | Thomas Willoughby | Continued to work on Farming Lease negotiations, including calls and emails all day (1.0); | B250 - Real Estate | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 6/24/21 | Nick Kohlmeyer | E-mail from TAW regarding farming lease | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/24/21 | Nick Kohlmeyer | Review e-mail from Prudential counsel regarding closing outline | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/25/21 | Thomas Willoughby | Receipt and review long detailed rejection of all proposals re farming lease (.3); Call with Russ re next step (he is to call Nick); Review latest research on conversion after confirmation hearing and do own independent research re same (2.0); Call with Russ B. re creating new model and giving a new proposal to Prudential on Farming Lease; worked up new proposal and reviewed with Russ B. Finalized and sent to Nick Markus (2.7); | B250 - Real Estate | \$525.00 | 5.0 | 5.0 | \$2,625.00 |
| 6/25/21 | Nick Kohlmeyer | Conferences with TAW and staff regarding SPE related documents | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/25/21 | Nick Kohlmeyer | Identify, review, and compile all SPE related documents | B250 - Real Estate | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 6/25/21 | Nick Kohlmeyer | Telephone conference with TAW and Robin regarding family trust and loan assumption issues | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/26/21 | Thomas Willoughby | Worked from 9 a.m. to 8 pm on farming lease; working on plan modifications; reviewing and commenting multiple Prudential documents (subordination agreement, assumption agreement); multiple conference and zoom calls with Russ B. Drafted one settlement proposal, drafted second proposal that went out at 8pm after Russ had further calls with Nick Marcus (11 capped at 8.0) | B250 - Real Estate | \$525.00 | 11.0 | 8.0 | \$4,200.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|--------------------|---------------------|---------------|------------------|------------|
| 6/28/21 | Thomas Willoughby | Call with Jason DeJonker re Farming Lease issue and MacQuiddy sale issues (.4); Multiple emails re same (.1); Call with Prudential and FNB lawyers on MacQuiddy sale issue and on documentation issues (1.0); Draft detailed email to Jason and Nick re reason for plan modifications to address farming lease (.6); Receipt and review proposed changes to email (.1); Revise plan modifications email and send to Doug and Howard (.3); Work balance of afternoon on finalizing deal on farming lease and working on other documentation to close plan transaction (3.0); Conference call with Russ and Robin re document finalization issues (.5); | B250 - Real Estate | \$525.00 | 5.9 | 5.9 | \$3,097.50 |
| 6/28/21 | Nick Kohlmeyer | Review three year budget pro forma incorporating proposed lease numbers | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/28/21 | Nick Kohlmeyer | Review e-mail from TAW with farming lease proposal and notes | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/28/21 | Nick Kohlmeyer | E-mail from Robin K. regarding trust articles and review of the same | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/29/21 | Thomas Willoughby | Continue to work to close deal on form of Farming Lease; many calls and emails re same (2.0); | B250 - Real Estate | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 6/29/21 | Nick Kohlmeyer | Continued review/revise and compilation of SPE closing and plan implementation documents for final | B250 - Real Estate | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 6/29/21 | Nick Kohlmeyer | Review revised lease agreement and exhibits | B250 - Real Estate | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/29/21 | Nick Kohlmeyer | Review Carrion Ranch grant deed | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/29/21 | Nick Kohlmeyer | Review revised LLC assumption agreement | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/30/21 | Nick Kohlmeyer | E-mail from TAW regarding FNB amortization issue | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/30/21 | Nick Kohlmeyer | Review/revisions to loan assumption agreement | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|----------------|---|--------------------|---------------------|---------------|------------------|----------|
| 6/30/21 | Nick Kohlmeier | TCW Chad Wilson regarding legal descriptions | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/30/21 | Nick Kohlmeier | Final revisions to assumption of leases document | B250 - Real Estate | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 6/30/21 | Nick Kohlmeier | Telephone conference with Hank regarding final document review and signing | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/30/21 | Nick Kohlmeier | Review of, and revisions to, subordination agreement | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/30/21 | Nick Kohlmeier | Final review of, and revisions to, Farm Lease (.6) | B250 - Real Estate | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 6/30/21 | Nick Kohlmeier | Final review and revisions of SPE docs during client signing | B250 - Real Estate | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/30/21 | Nick Kohlmeier | Review preliminary title reports for all SPE properties | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/30/21 | Nick Kohlmeier | Compare previous farm lease versions to file for filing | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/30/21 | Nick Kohlmeier | Prepare supplemental exhibits to motion to modify plan | B250 - Real Estate | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/30/21 | Nick Kohlmeier | Final review of supplemental exhibits to plan modification motion | B250 - Real Estate | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/30/21 | Sue Darms | Finalize for filing Exhibit to Notice of Filing Plan Supplement Documents to Amended Plan; prepare Proof of Service; coordinate service of same | B250 - Real Estate | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 7/1/21 | Nick Kohlmeier | Oversee document signing for Hank Spacone and Russ Burbank | B250 - Real Estate | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 7/1/21 | Nick Kohlmeier | E-mails to/from Tony A. regarding loan assumption and subordination agreements | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 7/1/21 | Nick Kohlmeier | Prepare SPE documents for Burbank and Spacone execution | B250 - Real Estate | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 7/1/21 | Nick Kohlmeier | E-mail from Prudential regarding reserve account (.1); e-mail to Hank Spacone regarding the same (.1) | B250 - Real Estate | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|---|-----------------------------------|---------------------|---------------|------------------|-------------|
| B250 - Real Estate Sub Totals: | | | | | 174.1 | 159.6 | \$76,844.00 |
| B260 - Board of Directors Matters | | | | | | | |
| 9/17/20 | Thomas Willoughby | Trade emails and then call with Jamie Dreher re status of case, plan issues and cash collateral issues (.5); | B260 - Board of Directors Matters | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/26/20 | Thomas Willoughby | Continue working on Plan settlement structure issues, multiple calls and emails with Russ Burbank, exchange emails with Jamie Dreher, draft and revise multiple times proposed agenda; Travel to and attend evening all hands on board meeting (8 a.m. to 6.30 pm; 10.5 hours capped at 8 hours) | B260 - Board of Directors Matters | \$525.00 | 8.0 | 8.0 | \$4,200.00 |
| 10/30/20 | Thomas Willoughby | Draft long status report to client re Plan issues, status of schedule amendments and remaining issues; and retention of CPA and issues raised by FNB in preparation for Plan strategy call on Saturday (1.0); | B260 - Board of Directors Matters | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 11/3/20 | Thomas Willoughby | Call with Jamie Dreher re status and plan strategy under common interest agreement (.2); | B260 - Board of Directors Matters | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 11/9/20 | Lauren Kawano | Prepare common interest agreement between K. Lester, R. Lester, and J. Lester. | B260 - Board of Directors Matters | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 1/5/21 | Thomas Willoughby | Review multiple emails and voicemails over holidays and draft long status report and to do / discussion list for client; revise multiple times, and finalize and send (1.5); Receipt and review email from client re same (.1); | B260 - Board of Directors Matters | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 3/19/21 | Thomas Willoughby | Receipt and review revised tax waterfall for liquidation analysis (.2); Receipt and review revised Dynamic Model with tax waterfalls for Oda alternative sale dates (21 and 22) (.1); Work on organizing Lester family meeting regarding Prudential deal, tax issues, liquidation alternative and newest model (.3); Preparation of materials for Saturday call (1.5); Draft email re same and attach materials (.7); | B260 - Board of Directors Matters | \$525.00 | 2.8 | 2.8 | \$1,470.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-----------------------------------|---------------------|---------------|------------------|------------|
| 3/20/21 | Thomas Willoughby | Prepare for conference call (.6); and then long common interest privileged conference call with Russ and Kathy Lester and one of their daughters, Jamie Dreher, and Russ Burbank regarding Prudential Deal, FNB, deal Plan Budget, and decision to make deal with Prudential instead of FNB (2.0); Work on and amend disclosure statement (3.5) | B260 - Board of Directors Matters | \$525.00 | 6.1 | 6.1 | \$3,202.50 |
| 5/8/21 | Thomas Willoughby | Call with Russ Lester on Saturday regarding current status of his leg pain and the needed immediate responses to FNB and Prudential if confirmation prior to end of May would be possible (.5); Drafted email confirming that I could work directly with Russ Burbank in responding to FNB (.2); Receipt and review response from client confirming same (.1); | B260 - Board of Directors Matters | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 5/12/21 | Thomas Willoughby | Multiple communications and set up call with Jamie Dreher re plan deal and Family zoom call to discuss and work on setting it up (.3); | B260 - Board of Directors Matters | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 5/12/21 | Thomas Willoughby | Multiple emails and call with Robin K. re SPE documentation issue and conforming documents to match plan changes (.7); | B260 - Board of Directors Matters | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 5/12/21 | Thomas Willoughby | Review and revise moving documents re application to amend DS Order re briefing schedule (.5); Worked on getting FNB payoff for plan drafting purposes and emails with Doug re same (.1); | B260 - Board of Directors Matters | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 5/14/21 | Thomas Willoughby | Multiple emails and calls re all family call re 3 year post confirmation budget under proposed agreement with FNB and Prudential and feasibility of Plan (.3); Receipt and review multiple final versions of Dynamic Model and preparation for call (1.0); Conference call with Russ Lester and family members, Russ Burbank and Jamie Dreher under common interest agreement re impact of deal with FNB and Prudential on ability of reorganized debtor to perform post effective date; Russ Burbank presentation of Dynamic Model (1.5); | B260 - Board of Directors Matters | \$525.00 | 2.8 | 2.8 | \$1,470.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|--|-----------------------------------|---------------------|---------------|------------------|-------------|
| 5/15/21 | Thomas Willoughby | Preparation (.5); and attend 2d call with client, Family members and Jamie Dreher regarding terms of plan deal with FNB and Prudential, including discussion by Robin K. re entity structure and transfer of properties into SPE entity, and also re the creation and form of SPE and Lester Family Trust (1.5); | B260 - Board of Directors Matters | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| B260 - Board of Directors Matters Sub Totals: | | | | | 29.0 | 29.0 | \$14,905.00 |
| B310 - Claims | | | | | | | |
| 9/2/20 | Thomas Willoughby | Call with 2019 Walnut Grower potential creditor re why they were listed as potential (and disputed) secured creditor in cash collateral motion (.2); | B310 - Claims | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 9/8/20 | Thomas Willoughby | Call with Grower Creditor regarding fililngs (.1); | B310 - Claims | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 9/10/20 | Thomas Willoughby | Review loan documents from Client (.5); Draft emails to Nick Marcus and Doug Kraft for complete set of loan documents (.1); Draft email to Doug Kraft and Jason DeJonker re schedules and SOFA (.1); | B310 - Claims | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 9/11/20 | Thomas Willoughby | Receipt and review preliminary read and organize loan documents from FNB (.7); | B310 - Claims | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 9/16/20 | Thomas Willoughby | Call with and emails re Prudential claim and impact on possible plans (1.0); Call to Jason to request again all loan documents (.1); | B310 - Claims | \$525.00 | 1.1 | 1.1 | \$577.50 |
| 9/16/20 | Thomas Willoughby | Receipt and review Prudential Proof of Claim and analysis of prepayment penalty and default interest issues in claim (1.5); | B310 - Claims | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 9/16/20 | Jake Rios | Research and analysis regarding interest rate for unsecured creditors. | B310 - Claims | \$450.00 | 0.3 | 0.3 | \$135.00 |
| 9/17/20 | Jake Rios | Analysis and investigation regarding standard for interest rate for unsecured creditors. Investigation to apply proper standard Debtor's case. Email to TAW regarding same. | B310 - Claims | \$450.00 | 1.8 | 1.8 | \$810.00 |
| 9/25/20 | Thomas Willoughby | Receipt and review email from Nick Marcus regarding FNB lien perfection issue on crops and called him back re same (.3); | B310 - Claims | \$525.00 | 0.3 | 0.3 | \$157.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|---------------|---------------------|---------------|------------------|----------|
| 9/29/20 | Lauren Kawano | Legal research and analysis regarding lien perfection on crops and recording requirements. | B310 - Claims | \$325.00 | 2.0 | 2.0 | \$650.00 |
| 9/30/20 | Thomas Willoughby | Review additional research from Lauren K. on FNB lien perfection and priority on crops (.2); | B310 - Claims | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 10/20/20 | Thomas Willoughby | Review multiple emails re status of State Court litigation with FNB (.1); | B310 - Claims | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 10/21/20 | Lauren Kawano | Legal research and analysis regarding agricultural subsidies as proceeds under security agreement. | B310 - Claims | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 10/23/20 | Lauren Kawano | Legal review and analysis of post-petition payments subject to secured creditor's lien and draft email memorandum regarding same. | B310 - Claims | \$325.00 | 1.7 | 1.7 | \$552.50 |
| 11/3/20 | Thomas Willoughby | Continue to work on FNB tracing issue; exchange multiple emails regarding the same with Howard Nevins; Finalize response to Howard and send out after short call with client (.6); | B310 - Claims | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 11/5/20 | Lauren Kawano | Legal research and analysis regarding claims bar date; legal strategy and analysis regarding same. | B310 - Claims | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 11/6/20 | Lauren Kawano | Legal strategy and analysis regarding motion to set claims bar date. | B310 - Claims | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 11/6/20 | Thomas Willoughby | Attention to claims bar date issue and conference with Lauren K re same (.2) | B310 - Claims | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 11/6/20 | Thomas Willoughby | Review long email from Lauren K regarding FNB lien perfection issues (.3); | B310 - Claims | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 11/10/20 | Lauren Kawano | Prepare motion to set claims bar date. | B310 - Claims | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 11/17/20 | Lauren Kawano | Draft motion to set claims bar date and legal research and analysis regarding same. | B310 - Claims | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 11/18/20 | Lauren Kawano | Prepare application to set claims bar date and order. | B310 - Claims | \$325.00 | 1.7 | 1.7 | \$552.50 |
| 11/18/20 | Thomas Willoughby | Work on lack of claims bar date issue and review and revise draft motion to set bar date (1.0); | B310 - Claims | \$525.00 | 1.0 | 1.0 | \$525.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|---------------|---------------------|---------------|------------------|----------|
| 11/19/20 | Lauren Kawano | Revise application to clarify claims bar date, prepare related notice and order. | B310 - Claims | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 12/17/20 | Thomas Willoughby | Call with client re payment of Property Taxes to avoid 18% for Gordon Ranch (.2); | B310 - Claims | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 12/22/20 | Lauren Kawano | Prepare application and order to clarify claims bar date. | B310 - Claims | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 12/23/20 | Lauren Kawano | Legal strategy and analysis regarding application for claims bar date; review order setting claims bar date. | B310 - Claims | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 1/7/21 | Lauren Kawano | Review claim of Eileen Guadagnolo; respond to voicemail regarding same. | B310 - Claims | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 1/11/21 | Lauren Kawano | Review correspondence from SPA loan servicer regarding issue with two loans under same PPP program. | B310 - Claims | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 1/11/21 | Lauren Kawano | Legal strategy regarding response to Adamson Ranch claim inquiry. | B310 - Claims | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 1/26/21 | Lauren Kawano | Teleconference with J. Martinez regarding questions about his claim. | B310 - Claims | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 2/8/21 | Thomas Willoughby | Receipt and review email from SBA's counsel and call with her re Plan treatment of SBA and claim filed (.4); | B310 - Claims | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 5/18/21 | Nick Kohlmeyer | Review claims register against class 7 ballots received | B310 - Claims | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 5/18/21 | Nick Kohlmeyer | Review property taxes due to Yolo County; Conference with staff re amended schedule E/F and summary of assets, etc. | B310 - Claims | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/3/21 | Nick Kohlmeyer | Conference with TW regarding list of prudential loan defaults | B310 - Claims | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/15/21 | Nick Kohlmeyer | Review schedule of payments to Prudential per Plan (.3); e-mail from TAW regarding the same (.1) | B310 - Claims | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/15/21 | Nick Kohlmeyer | Review Prudential loan docs regarding covenant defaults | B310 - Claims | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 6/21/21 | Nick Kohlmeyer | Review John Deere amended proof of claim | B310 - Claims | \$325.00 | 0.1 | 0.1 | \$32.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|---|---------------|---------------------|---------------|------------------|-------------|
| 6/29/21 | Nick Kohlmeier | Review Kabbage POC and schedules and solicitation materials regarding the same | B310 - Claims | \$325.00 | 0.3 | 0.3 | \$97.50 |
| B310 - Claims Administration and Objections Sub Totals: | | | | | 27.5 | 27.5 | \$10,720.00 |
| B320 - Plan | | | | | | | |
| 9/4/20 | Thomas Willoughby | Drive to and from strategy meeting (1.0 not billed); | B320 - Plan | \$0.00 | 0.0 | 0.0 | \$0.00 |
| 9/4/20 | Thomas Willoughby | Preparation for and attend long strategy meeting with Russ Burbank, Russ Lester at DIP's business offices (5.0) (3.3 billed to achieve 8 hour daily cap); | B320 - Plan | \$525.00 | 5.0 | 3.3 | \$1,732.50 |
| 9/5/20 | Thomas Willoughby | Review initial forward thinking plan budget from Russ Burbank (.2) Call with Russ B. re same (.3); | B320 - Plan | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 9/5/20 | Thomas Willoughby | Draft first draft of Plan of Reorganization based on Friday Strategy Meeting, Draft email to client re same (6.0); | B320 - Plan | \$525.00 | 6.0 | 6.0 | \$3,150.00 |
| 9/7/20 | Thomas Willoughby | Receipt and review rough draft of privileged 3 year budget incorporating initial plan of reorganization ideas and work on plan issues (1.0); Begin outline for disclosure statement and review multiple old files for potential form (1.5); Work budget into first draft of Plan and drafting Plan 2d draft (3.0; 2.8 billed to achieve 8.0 daily cap); | B320 - Plan | \$525.00 | 5.5 | 5.3 | \$2,782.50 |
| 9/8/20 | Thomas Willoughby | Receipt and review redline of draft plan from Lauren Kawano; work on same (.4); | B320 - Plan | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 9/8/20 | Lauren Kawano | Legal review and analysis of chapter 11 plan of reorganization. | B320 - Plan | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 9/11/20 | Thomas Willoughby | Call with Russ Burbank re same and trade emails during call re debt service load (.3); | B320 - Plan | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 9/14/20 | Thomas Willoughby | Review plan alternatives analysis from Russ Burbank (.2) and another call with Russ Burbank re same and re strategy in light of Prudential's opposition to cash collateral (.8); | B320 - Plan | \$525.00 | 1.0 | 1.0 | \$525.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 9/17/20 | Thomas Willoughby | Multiple emails re and direct Jake Rios and Lauren Kawano re plan research (.5); Call with Russ Burbank to discuss Plan issues in FNB's cash collateral response (.2); Long Conference call re same with client and Russ Burbank re immediate plan filing strategy (3.0); Multiple emails after call regarding Capital Gain waterfall issues and basis (.3); | B320 - Plan | \$525.00 | 4.0 | 4.0 | \$2,100.00 |
| 9/18/20 | Thomas Willoughby | Telephone call with Russ Burbank re property valuation and plan issues after call with client (.2); Work on outline of plan alternatives (1.5), and communications with Jake re same (.1); | B320 - Plan | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 9/21/20 | Thomas Willoughby | Call with Mark Serlin (John Deere's counsel) regarding possibility of John Deere negotiating a plan treatment early (.2); Continue working on Plan issues (.5); | B320 - Plan | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 9/22/20 | Thomas Willoughby | Continue to work on Plan Outline in preparation for issues in cash collateral call (1.0); | B320 - Plan | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 9/23/20 | Thomas Willoughby | Multiple emails re cash collateral issues with Prudential and attention to same (.3); Work on plan strategy in preparation for call with Prudential (1.5); | B320 - Plan | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 9/23/20 | Thomas Willoughby | Work on plan strategy in preparation for call with Prudential (1.5); | B320 - Plan | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 9/25/20 | Thomas Willoughby | Receipt and review email from Howard Nevins re cash collateral and "bullet-point style plan proposal" and continue work on Plan outline (1.5); Multiple calls with Russ Burbank and Russ Lester throughout day regarding same and work on draft email in response (3.0) Revise and final response (.5); Receipt and review latest cash collateral budget (to be used as format for plan budget) (.3); Multiple emails with Howard Nevins and calls with client and Russ Burbank re same (.5); | B320 - Plan | \$525.00 | 5.8 | 5.8 | \$3,045.00 |
| 9/28/20 | Thomas Willoughby | Work on FNB proposal based on strategy conference on Sunday, long calls with client and Russ Burbank, forward draft to client and then forward to FNB (4.5); Work on and revise and send Prudential Plan Outline to client for review (2.5); | B320 - Plan | \$525.00 | 7.0 | 7.0 | \$3,675.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|-------------|---------------------|---------------|------------------|------------|
| 9/29/20 | Thomas Willoughby | Call with Mark Serlin re potential Plan treatment for John Deere (.2); Review additional research from Lauren K. on FNB lien perfection and priority on crops (.2); | B320 - Plan | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 10/1/20 | Thomas Willoughby | Work on Plan and Disclosure Statement to be filed on Tuesday -- all day; Communications with Russ Lester, Russ Burbank and John Deere's counsel re same (4.5); | B320 - Plan | \$525.00 | 4.5 | 4.5 | \$2,362.50 |
| 10/1/20 | Lauren Kawano | Legal strategy and analysis regarding plan confirmation analysis. | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 10/2/20 | Thomas Willoughby | Continue work on DS and Plan; Review research from Jake Rios re same (3.5); | B320 - Plan | \$525.00 | 3.5 | 3.5 | \$1,837.50 |
| 10/2/20 | Thomas Willoughby | Draft Disclosure Statement and multiple emails and communications re same (6.5); Multiple revisions to Plan (1.5); Draft email to client re draft Plan and Tuesday goal date (.5); | B320 - Plan | \$525.00 | 8.5 | 8.5 | \$4,462.50 |
| 10/4/20 | Thomas Willoughby | Continue to work on DS and Plan all day; Multiple emails re same; Review further research from Jake and Lauren; Send draft email with revised plan to client at 7pm; set up settlement call with Jason DeJonker for early Monday morning (Worked over 12 hours capped at 8 hours) | B320 - Plan | \$525.00 | 8.0 | 8.0 | \$4,200.00 |
| 10/23/20 | Thomas Willoughby | Preparation for and long plan review call with client and Russ Burbank (4.0); | B320 - Plan | \$525.00 | 4.0 | 4.0 | \$2,100.00 |
| 10/31/20 | Thomas Willoughby | Start updating Plan for new issues and treatments (3.0); Work on John Deere treatment and tractor insurance issue (.5); | B320 - Plan | \$525.00 | 3.5 | 3.5 | \$1,837.50 |
| 11/4/20 | Thomas Willoughby | Call with Mark Serlin regarding plan treatment of John Deere (.3); Exchange emails re same (.1); Work from 2:30 pm through 6 pm on liquidation analysis based on 50% release prices; Long calls with Russ Burbank re same; Review multiple form of spreadsheets; Review preliminary tax estimates (subject to retention of Robin Kolmparens); Draft email to Russ Lester attaching draft liquidation analysis (3.5); | B320 - Plan | \$525.00 | 3.9 | 3.9 | \$2,047.50 |
| 11/5/20 | Thomas Willoughby | Continue to work on liquidation analysis for DS and drafting of disclosure statement (4.2); | B320 - Plan | \$525.00 | 4.2 | 4.2 | \$2,205.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 11/6/20 | Paul Pascuzzi | Consider issues and strategy re FNB perfection, cross collateralization, plan treatment with T. Willoughby (1.0). Consider issues on research needed re same (.2) | B320 - Plan | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 11/6/20 | Thomas Willoughby | Drafting Disclosure Statement tables re same (2.0); | B320 - Plan | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 11/7/20 | Thomas Willoughby | Work on draft plan (3.5); Review drafts of Plan Budget; multiple calls with Russ Burbank re presentation of same (.5); Draft Disclosure Statement (4.0); Total time in office exceeded 12 hours working exclusively on case, but capped time at 8 hours. | B320 - Plan | \$525.00 | 12.0 | 8.0 | \$4,200.00 |
| 11/8/20 | Thomas Willoughby | Work all day on Plan and Disclosure Statement, and specifically Plan Treatment Schedule; Long call with Russ Burbank re treatments -- in office working full time on Plan from 9:00 a.m. to after 9:30 p.m. Review drafts of Plan Budget; multiple calls with Russ Burbank re presentation of same ; Multiple emails and then call with client re long review call re Plan; Continue working on documents and disclosure statement and evening call (12 hours, capped at 8) | B320 - Plan | \$525.00 | 12.0 | 8.0 | \$4,200.00 |
| 11/9/20 | Lauren Kawano | Strategy call regarding proposed plan of reorganization. | B320 - Plan | \$325.00 | 2.6 | 2.6 | \$845.00 |
| 11/9/20 | Lauren Kawano | Legal review and revise chapter 11 plan. | B320 - Plan | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 11/10/20 | Thomas Willoughby | Receipt and review draft Plan A spreadsheet for use in Disclosure Statement (.5); Incorporate into Disclosure Statement Draft (5.5); Calls with Russ Burbank during same period to address questions re spreadsheet (included in prior time); Trade emails with Mark Serlin re John Deere treatment (.1); | B320 - Plan | \$525.00 | 6.1 | 6.1 | \$3,202.50 |
| 11/10/20 | Lauren Kawano | Legal review and analysis of plan of reorganization. | B320 - Plan | \$325.00 | 0.8 | 0.8 | \$260.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 11/12/20 | Thomas Willoughby | Call with Russ Burbank re Plan Treatment options (.3); Continue drafting plan and DS; Receipt and review multiple financial models re Plan Options A, B and C (4.0); | B320 - Plan | \$525.00 | 4.3 | 4.3 | \$2,257.50 |
| 11/13/20 | Lauren Kawano | Legal review and analysis of chapter 11 plan. | B320 - Plan | \$325.00 | 1.7 | 1.7 | \$552.50 |
| 11/16/20 | Thomas Willoughby | Call with Russ Burbank re changes to Plan budget to reflect different treatments (.5); | B320 - Plan | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 11/25/20 | Thomas Willoughby | Receipt and review long email from Doug Kraft re Plan proposal; multiple communications with client and Russ Burbank re same (1.2); | B320 - Plan | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 11/25/20 | Lauren Kawano | Legal review and analysis of simplified budget. | B320 - Plan | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 11/30/20 | Thomas Willoughby | Multiple emails with Mark Serlin re questions about collateral and plan (.1); Draft revised response to questions and circulate back to Russ L. (.4); Receipt and review further changes from client; amend and send to Mark Serlin (.2); | B320 - Plan | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 12/2/20 | Thomas Willoughby | Continue drafting disclosure statement (3.0); | B320 - Plan | \$525.00 | 3.0 | 3.0 | \$1,575.00 |
| 12/9/20 | Thomas Willoughby | Work with Russ Burbank after filings on Plan issues and the final Plan budget to be filed by Plan exclusive period; multiple emails and calls re same (1.2); | B320 - Plan | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 12/10/20 | Thomas Willoughby | After cash collateral hearing, work rest of day on Plan and Disclosure Statement preparation, drafting order re briefing schedule and multiple emails regarding Plan issues (5.0); | B320 - Plan | \$525.00 | 5.0 | 5.0 | \$2,625.00 |
| 12/10/20 | Sue Darms | Telephone conference with TAW and LMK re Plan and Disclosure Statement | B320 - Plan | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 12/10/20 | Sue Darms | Draft Application for Briefing Schedule | B320 - Plan | \$95.00 | 0.6 | 0.6 | \$57.00 |
| 12/10/20 | Sue Darms | Draft Notice of Hearing on Disclosure Statement | B320 - Plan | \$95.00 | 0.7 | 0.7 | \$66.50 |
| 12/10/20 | Lauren Kawano | Legal strategy and analysis regarding filing of plan and disclosure statement. | B320 - Plan | \$325.00 | 0.9 | 0.9 | \$292.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 12/10/20 | Lauren Kawano | Prepare application to set briefing schedule for disclosure statement approval. | B320 - Plan | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 12/11/20 | Thomas Willoughby | Work all day on Plan drafting, DS drafting, communications with creditors re plan treatments; and DS briefing schedule order (8.5, less 2 for lunch and working on Employee letter) | B320 - Plan | \$525.00 | 6.5 | 6.5 | \$3,412.50 |
| 12/11/20 | Lauren Kawano | Prepare application for briefing schedule and proposed order. | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 12/14/20 | Thomas Willoughby | Work all day on Plan and DS filings except when assisting Lauren K. with cash collateral order issues; numerous calls and emails re same (8.0, less 2.0 billed on cash collateral); | B320 - Plan | \$525.00 | 6.0 | 6.0 | \$3,150.00 |
| 12/14/20 | Lauren Kawano | Legal review and analysis of plan of reorganization. | B320 - Plan | \$325.00 | 4.0 | 4.0 | \$1,300.00 |
| 12/15/20 | Thomas Willoughby | Continued all day plan review call with client Russ Lester and Russ Burbank (1.8); | B320 - Plan | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 12/15/20 | Thomas Willoughby | Preparation for and long plan review call with client Russ Lester and Russ Burbank (6.2); | B320 - Plan | \$525.00 | 6.2 | 6.2 | \$3,255.00 |
| 12/16/20 | Thomas Willoughby | Preparation for and attend page by page zoom call review of Disclosure Statement with client and Russ Burbank (6); | B320 - Plan | \$525.00 | 6.0 | 6.0 | \$3,150.00 |
| 12/16/20 | Lauren Kawano | Legal strategy and analysis regarding plan and disclosure statement. | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 12/16/20 | Lauren Kawano | Legal review and revise chapter 11 plan. | B320 - Plan | \$325.00 | 4.6 | 4.6 | \$1,495.00 |
| 12/16/20 | Lauren Kawano | Legal review and revise disclosure statement. | B320 - Plan | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 12/16/20 | Sue Darms | Review Plan and work on table of contents | B320 - Plan | \$95.00 | 1.4 | 1.4 | \$133.00 |
| 12/16/20 | Sue Darms | Update application for order and order re briefing schedule | B320 - Plan | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 12/16/20 | Sue Darms | Revise and finalize for filing application for order and order re briefing schedule (.5); ; prepare proof of service; coordinate service via email (.4 not billed); | B320 - Plan | \$95.00 | 0.9 | 0.5 | \$47.50 |
| 12/16/20 | Lauren Kawano | Review and revise proposed order setting briefing schedule for disclosure statement hearing. | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 12/17/20 | Thomas Willoughby | Receipt and review emails from Russ B. re and then preparation for and attend liquidation analysis call with Russ Burbank (2.0); Second call with Russ Burbank re same (1.0); | B320 - Plan | \$525.00 | 3.0 | 3.0 | \$1,575.00 |
| 12/17/20 | Thomas Willoughby | Work on finalization of all Plan Documents and exhibits multiple emails and calls throughout day (5.8 capped at 3.6 to achieve 8 hour daily cap) | B320 - Plan | \$525.00 | 5.8 | 3.6 | \$1,890.00 |
| 12/17/20 | Lauren Kawano | Legal strategy and analysis regarding plan and disclosure statement. | B320 - Plan | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 12/17/20 | Lauren Kawano | Legal review and revise plan of reorganization. | B320 - Plan | \$325.00 | 2.6 | 2.6 | \$845.00 |
| 12/17/20 | Sue Darms | Finalize for filing Notice of Hearing of Disclosure Statement and Notice of Hearing of Final Cash Collateral Motion (FWP-2); coordinate service via mail | B320 - Plan | \$0.00 | 1.0 | 0.0 | \$0.00 |
| 12/17/20 | Sue Darms | Update and finalize for filing Plan and Disclosure Statement | B320 - Plan | \$95.00 | 3.5 | 3.5 | \$332.50 |
| 12/17/20 | Sue Darms | Prepare table of contents for disclosure statement | B320 - Plan | \$95.00 | 1.5 | 1.5 | \$142.50 |
| 12/17/20 | Sue Darms | Email service of Notice of Hearing of Disclosure Statement and Notice of Hearing of Final Cash Collateral Motion (FWP-2) | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 12/17/20 | Sue Darms | Attend Zoom hearing re finalizing plan and disclosure statement | B320 - Plan | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 12/17/20 | Sue Darms | Attend Zoom hearing re finalizing plan, disclosure statement, notice of hearing of disclosure statement and notice of final hearing of cash collateral motion (FWP-2) | B320 - Plan | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 12/17/20 | Lauren Kawano | Legal review and revise disclosure statement. | B320 - Plan | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 12/18/20 | Sue Darms | Email exchange with D. Kraft re forwarding Plan and Disclosure Statement | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 12/18/20 | Sue Darms | Email exchange with R. Mroczynski re forwarding Plan and Disclosure Statement | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 12/18/20 | Sue Darms | Email exchange with S. Reynolds re forwarding Plan and Disclosure Statement | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 12/18/20 | Sue Darms | Email exchange with J. DeJonker re forwarding Plan and Disclosure Statement | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------|---------------------|---------------|------------------|------------|
| 1/7/21 | Thomas Willoughby | Trade emails and set up strategy call time on Friday (.1); Multiple follow up emails on topics for call and re outstanding information requests by Prudential and FNB (.3); | B320 - Plan | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 1/7/21 | Sue Darms | Draft templates for Motion to Continue Plan Deadline | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 1/8/21 | Lauren Kawano | Teleconference with R. Lester and R. Burbank regarding case status, tax issues, real property issues, and plan issues. | B320 - Plan | \$325.00 | 2.1 | 2.1 | \$682.50 |
| 1/11/21 | Lauren Kawano | Legal research and analysis regarding motion to extend time to confirm chapter 11 plan. | B320 - Plan | \$325.00 | 1.7 | 1.7 | \$552.50 |
| 1/11/21 | Lauren Kawano | Draft motion to extend time to confirm chapter 11 plan and related notice. | B320 - Plan | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 1/13/21 | Thomas Willoughby | Continue work on redrafts of plan treatments of John Deere; trade calls and emails with Mark Serlin (1.0); | B320 - Plan | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 1/19/21 | Lauren Kawano | Draft motion to extend exclusivity period and research applicable legal standard. | B320 - Plan | \$325.00 | 3.4 | 3.4 | \$1,105.00 |
| 1/26/21 | Thomas Willoughby | Receipt and review amendments to Plan from Jake Rios and DS from Lauren Kawano; Work on both Plan amendments and DS amendments (3.5; capped at 2.3 to achieve 8 hour daily cap); | B320 - Plan | \$525.00 | 3.5 | 2.3 | \$1,207.50 |
| 1/26/21 | Lauren Kawano | Revise and draft amended disclosure statement redline. | B320 - Plan | \$325.00 | 4.7 | 4.7 | \$1,527.50 |
| 1/26/21 | Lauren Kawano | Review amended plan and implement changes into amended disclosure statement. | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 1/28/21 | Thomas Willoughby | Revise and finalize reply documents, amended plan, amended disclosure statement and other pleadings and direct service and filing of same (5.4); | B320 - Plan | \$525.00 | 5.4 | 5.4 | \$2,835.00 |
| 1/28/21 | Lauren Kawano | Review and analyze declaration of R. Burbank in support of replies to objections to disclosure statement. | B320 - Plan | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 1/28/21 | Lauren Kawano | Review and analyze liquidation analysis in amended disclosure statement. | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 1/28/21 | Lauren Kawano | Legal strategy and analysis regarding amended disclosure statement. | B320 - Plan | \$325.00 | 0.8 | 0.8 | \$260.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|---------------|---|-------------|---------------------|---------------|------------------|----------|
| 1/28/21 | Lauren Kawano | Prepare and review exhibits to amended disclosure statement and exhibit document in support of replies to objections to amended disclosure statement. | B320 - Plan | \$325.00 | 1.5 | 1.5 | \$487.50 |
| 1/28/21 | Lauren Kawano | Legal review and revise amended disclosure statement. | B320 - Plan | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 2/2/21 | Lauren Kawano | Legal strategy and analysis regarding continuance of disclosure statement hearing and mediation. | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 2/2/21 | Lauren Kawano | Draft application to continue disclosure statement hearing; legal research and analysis regarding same. | B320 - Plan | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 2/3/21 | Lauren Kawano | Prepare application to continue hearing on approval of disclosure statement, R. Lester declaration in support of same, and proposed order. | B320 - Plan | \$325.00 | 2.0 | 2.0 | \$650.00 |
| 2/3/21 | Lauren Kawano | Prepare stipulation to continue motion to extend exclusivity period and motion to terminate exclusivity period. | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 2/3/21 | Sue Darms | Draft stipulation to continue exclusivity motions | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 2/3/21 | Sue Darms | Finalize for filing Stipulation to Continue Exclusivity Motion; prepare Proof of Service; coordinate email service of same | B320 - Plan | \$0.00 | 0.9 | 0.0 | \$0.00 |
| 2/3/21 | Sue Darms | Review Stipulation to Continue Exclusivity Motions; email to DeJonker for review and signature | B320 - Plan | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 2/3/21 | Sue Darms | Revise Application to Continue Disclosure Statement Hearing for signature by LMK | B320 - Plan | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 2/3/21 | Lauren Kawano | Legal strategy and analysis regarding application to continue disclosure statement hearing, application for appointment of mediator, and amended cash collateral motion. | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 2/4/21 | Lauren Kawano | Attend hearing regarding adequacy of disclosure statement, cash collateral, settlement with John Deere, and exclusivity motions. | B320 - Plan | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 2/4/21 | Lauren Kawano | Review and analyze tentative rulings regarding adequacy of disclosure statement, cash collateral, settlement with John Deere, and exclusivity motions; review correspondence to stipulate to tentative ruling with counsel. | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------|---------------------|---------------|------------------|------------|
| 2/4/21 | Thomas Willoughby | Receipt and review tentative rulings and prepare for hearing (1.5); Attend long hearing (because of tech issues and email from Dawn Nartker to stay on call) re DS and multiple other motions (2.0); | B320 - Plan | \$525.00 | 3.5 | 3.5 | \$1,837.50 |
| 2/8/21 | Lauren Kawano | Draft notice of continued hearings. | B320 - Plan | \$325.00 | 1.5 | 1.5 | \$487.50 |
| 2/12/21 | Lauren Kawano | Legal research and analysis regarding calculation of replacement value of collateral to cram down plan. | B320 - Plan | \$325.00 | 3.4 | 3.4 | \$1,105.00 |
| 2/16/21 | Lauren Kawano | Legal strategy and analysis regarding application to vacate briefing schedule and continue hearing. | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 2/17/21 | Thomas Willoughby | Multiple calls and emails re stip to modify briefing schedule (.5); | B320 - Plan | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 2/17/21 | Lauren Kawano | Revise draft application and stipulation to vacate briefing schedule and hearing. | B320 - Plan | \$325.00 | 2.0 | 2.0 | \$650.00 |
| 2/17/21 | Lauren Kawano | Legal strategy and analysis regarding stipulation to continue cash collateral hearing, disclosure statement hearing, and exclusivity motion hearings; revise stipulation to address existing cash collateral budget. | B320 - Plan | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 2/18/21 | Lauren Kawano | Draft application for approval of stipulation to vacate briefing schedule and continue hearing; draft R. Lester declaration and proposed order in support of same. | B320 - Plan | \$325.00 | 2.0 | 2.0 | \$650.00 |
| 3/4/21 | Thomas Willoughby | Receipt and review settle with FNB and not Prudential Dynamic model from Russ B. (.2); Begin revising Plan in anticipation of filing amended plan on 3/11 (3.4) | B320 - Plan | \$525.00 | 3.6 | 3.6 | \$1,890.00 |
| 3/6/21 | Thomas Willoughby | Continue drafting amendments to Plan (3.0); Obtain and review Prudential payoff for treatment in Plan (.2); | B320 - Plan | \$525.00 | 3.2 | 3.2 | \$1,680.00 |
| 3/7/21 | Thomas Willoughby | Begin drafting amended Disclosure Statement (Worked almost all day on Sunday, but capped at (4.0); | B320 - Plan | \$525.00 | 4.0 | 4.0 | \$2,100.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------|---------------------|---------------|------------------|------------|
| 3/9/21 | Thomas Willoughby | Receipt and review updated Dynamic model to reflect Prudential negotiations from Russ Burbank (.2); After receipt of Doug Kraft's redline email, drafted new Plan Treatment of FNB and forwarded to client and Russ Burbank for review (3.0); | B320 - Plan | \$525.00 | 3.2 | 3.2 | \$1,680.00 |
| 3/9/21 | Thomas Willoughby | Review and revise exparte motion to amend briefing schedule on Plan (.5); | B320 - Plan | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 3/9/21 | Lauren Kawano | Prepare ex parte motion to amend briefing schedule for filing of chapter 11 plan. | B320 - Plan | \$325.00 | 2.1 | 2.1 | \$682.50 |
| 3/10/21 | Thomas Willoughby | Receipt and review revised Dynamic Model (.1); and then long conference call with Russ Burbank and Russ Lester regarding filing amended Plan and DS if needed, re FNB's line in sand, and Prudential mediation changes; Work on zoom screen on assumptions for Dynamic Model in most recent version of Plan (2.0); Work on Plan and DS statement to conform to Dynamic Model in anticipation of possible opposition to exparte app to modify briefing schedule (2.5); Multiple emails and calls with FNB and Prudential regarding their stipulation to support modifying briefing schedule (.8); Work on Exparte App and declaration re proposed modification of briefing schedule for Plan multiple times (.5); | B320 - Plan | \$525.00 | 5.9 | 5.9 | \$3,097.50 |
| 3/10/21 | Sue Darms | Finalize for filing Ex Parte App, Declaration and Order to Extend Briefing Schedule for Motion to Approve Disclosure Statement; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 3/10/21 | Lauren Kawano | Prepare ex parte application, declaration of TAW and related order to extend briefing schedule. | B320 - Plan | \$325.00 | 2.1 | 2.1 | \$682.50 |
| 3/11/21 | Sue Darms | Finalize for filing App, Declaration and Order to Extend Briefing Schedule for Motion to Approve Disclosure Statement and Continue Hearing Date of March 25, 2021; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.2 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 3/11/21 | Lauren Kawano | Review and revise section 4 of the Amended Plan regarding FNB's treatment. | B320 - Plan | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 3/11/21 | Lauren Kawano | Review and revise status report regarding motion to approve disclosure statement. | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 3/12/21 | Thomas Willoughby | Receipt and review extension of briefing schedule and multiple emails re same (.3); Work on Plan and Disclosure Statement amendments for new Tuesday filing date (1.5); | B320 - Plan | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 3/12/21 | Lauren Kawano | Review FNB treatment in Plan and confirmation requirements. | B320 - Plan | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 3/13/21 | Thomas Willoughby | Work drafting amendments to Plan to reflect likely deal with Prudential and alt treatments for FNB (4.0); Call with Russ L. Robin K. and russ B. re DS issues, mainly tax issues re liquidation analysis for DS (1.0); Work on drafting amendments to DS (2.0); | B320 - Plan | \$525.00 | 7.0 | 7.0 | \$3,675.00 |
| 3/14/21 | Thomas Willoughby | Continue work on Prudential Treatment and FNB treatment; forward to client; Multiple emails re plan treatments and calls during day (4.5); | B320 - Plan | \$525.00 | 4.5 | 4.5 | \$2,362.50 |
| 3/15/21 | Lauren Kawano | Review and revise Prudential and FNB plan treatment for acceptance and rejection of plan. | B320 - Plan | \$325.00 | 2.9 | 2.9 | \$942.50 |
| 3/15/21 | Thomas Willoughby | Work on Tax analysis section of DS, and continued amending all other parts of Plan and DS (6.5 capped at 8 hours; thus 5.5 when including time billed on settlement issues) | B320 - Plan | \$525.00 | 6.5 | 5.5 | \$2,887.50 |
| 3/15/21 | Lauren Kawano | Review plan of reorganization with new treatment for secured creditors. | B320 - Plan | \$0.00 | 1.7 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------|---------------------|---------------|------------------|------------|
| 3/16/21 | Thomas Willoughby | Receipt and review email from Prudential requesting delay in filing Plan and call with Jason DeJonker re same (.3); Multiple calls and emails re moving Plan hearing and delaying Plan filing (1.5); Work on application to modify filing deadlines and continue hearing (1.0); Receipt modified Dynamic Model with new tax analysis for DS and then Conference with Russ Burbank re same (1.1); Receipt and review modified liquidation analysis (.2); Call with Russ B. re same (.5); Receipt and review revisions to tax language in DS (.2); | B320 - Plan | \$525.00 | 4.8 | 4.8 | \$2,520.00 |
| 3/16/21 | Lauren Kawano | Review plan of reorganization with new treatment for secured creditors and draft notes for Tom W re comments and changes | B320 - Plan | \$325.00 | 4.2 | 4.2 | \$1,365.00 |
| 3/16/21 | Lauren Kawano | Prepare application, order and declaration regarding stipulation of briefing schedule. | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 3/17/21 | Thomas Willoughby | Continue drafting amended plan to send to Prudential (3.0); Prepare redline of December plan to amended plan and forward to client (.2); Continue work on amended Disclosure Statement (2.0); | B320 - Plan | \$525.00 | 5.2 | 5.2 | \$2,730.00 |
| 3/18/21 | Thomas Willoughby | Draft request for payoff from Prudential for inclusion in Dynamic model (.2); Review current version of Dynamic Model and draft email to Russ Burbank with requested changes for current version of Plan (.5); Work on Plan and proof same and send draft Plan to Prudential per their request (2.0); | B320 - Plan | \$525.00 | 2.7 | 2.7 | \$1,417.50 |
| 3/21/21 | Thomas Willoughby | Work all day on amending Plan (6.2) Call With Russ Burbank re Liquidation analysis issue (.2); Draft email to Prudential team re plan issue(.2); | B320 - Plan | \$525.00 | 6.6 | 6.6 | \$3,465.00 |
| 3/23/21 | Thomas Willoughby | Receipt and review changes to DS from Russ Burbank (.2); Call re same and review language in DS; mainly re liquidation analysis and taxes (1.5); | B320 - Plan | \$525.00 | 1.7 | 1.7 | \$892.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------|---------------------|---------------|------------------|------------|
| 3/24/21 | Thomas Willoughby | Continue to work on DS, including liquidation analysis and language re tables (4.0); Calls and emails with Russ Burbank b exchanging drafts, and on zoom calls re changes (1.1 --- to achieve cap of 8 hours total, .2); | B320 - Plan | \$525.00 | 4.2 | 4.2 | \$2,205.00 |
| 3/24/21 | Lauren Kawano | Review and revise amended disclosure statement. | B320 - Plan | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 3/25/21 | Lauren Kawano | Review tentative rulings on all matters on calendar including motion to approve disclosure statement, exclusivity motions, and sale motion. | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 3/25/21 | Lauren Kawano | Review and revise plan and disclosure statement. | B320 - Plan | \$325.00 | 8.6 | 8.6 | \$2,795.00 |
| 3/25/21 | Thomas Willoughby | Preparation for (5); and attend hearing on cash collateral and exclusivity motion (.6); (.5 to Cash Collateral .3 to Gordon Sale and .3 to Plan) | B320 - Plan | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 3/29/21 | Lauren Kawano | Draft notice of hearing on approval of amended disclosure statement. | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 3/29/21 | Sue Darms | Finalize for filing Notice of Hearing re Approval of Amended Disclosure Statement; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 3/30/21 | Thomas Willoughby | Multiple communications with Doug Kraft and forward to client re potential offer from FNB (.2); | B320 - Plan | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/30/21 | Thomas Willoughby | Multiple calls and emails with prospective brokers and SPE Managers to be interviewed (1.2); | B320 - Plan | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 3/31/21 | Lauren Kawano | Review and revise plan of reorganization. | B320 - Plan | \$325.00 | 3.9 | 3.9 | \$1,267.50 |
| 4/1/21 | Lauren Kawano | Teleconference with J. Dejonker, N. Marcus, and C. Kuhn regarding plan status. | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|--|-------------|---------------------|---------------|------------------|------------|
| 4/1/21 | Thomas Willoughby | Lengthy revisions on amended plan and amended DS to be filed today (3.0) ; Review and revise notice (.3); Work with Russ Burbank throughout day on DS tables and amended numbers (.5); Long call with Russ Lester and Russ Burbank re finalizing Plan and DS, specifically going through updated liquidation analysis (1.0); Multiple emails with parties re same all day (.5); ; revise and finalize and sign Plan and DS (.3) Multiple emails with Doug Kraft after filing of Plan and DS, and obtain word versions and forward to Doug K. at 9 pm (.4) (6.0 capped at 2.5 so as to achieve 8 hour daily cap); | B320 - Plan | \$525.00 | 6.0 | 2.5 | \$1,312.50 |
| 4/1/21 | Sue Darms | Update and Finalize Amended Plan, Amended Disclosure Statement and Exhibit to Disclosure Statement | B320 - Plan | \$95.00 | 4.5 | 4.5 | \$427.50 |
| 4/2/21 | Thomas Willoughby | Conference call with client and Russ Lester re plan language (1.0); work on same after call (1.5); | B320 - Plan | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 4/4/21 | Thomas Willoughby | Exchange emails re SPE Manager issue with Jason DeJonnker (.1); | B320 - Plan | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 4/5/21 | Thomas Willoughby | Call with Russ Lester and Russ Burbank re lock up agreement and plan terms (1.0); | B320 - Plan | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 4/7/21 | Lauren Kawano | Draft reply to FNB's opposition to approval of Disclosure Statement. | B320 - Plan | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 4/7/21 | Thomas Willoughby | Receipt and review email from Russ Burbank re John Deere Plan treatment, draft email to Lauren re same (.1); Call with Russ B. and client re briefing schedule and goal to achieve confirmation to allow PPP application (.5); | B320 - Plan | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 4/8/21 | Lauren Kawano | Review treatment of secured creditor John Deere in plan. | B320 - Plan | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 4/8/21 | Thomas Willoughby | Preparation for DS statement hearing, including multiple emails re plan confirmation briefing schedule (1.0); Call with client re authority on briefing schedule (.5); Attend hearing on Disclosure Statement (1.0); and other motions (3.0, billed to Lock Up Agreement task code, "Restructuring"); | B320 - Plan | \$525.00 | 2.5 | 2.5 | \$1,312.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 4/8/21 | Lauren Kawano | Appear at hearing on approval of disclosure statement, cash collateral use, and settlement motion with Prudential. | B320 - Plan | \$0.00 | 3.9 | 0.0 | \$0.00 |
| 4/13/21 | Lauren Kawano | Legal review and analysis of plan of reorganization. | B320 - Plan | \$325.00 | 2.9 | 2.9 | \$942.50 |
| 4/13/21 | Sue Darms | Draft Ballot form | B320 - Plan | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 4/13/21 | Lauren Kawano | Review and revise motion to employ Charter real estate. | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 4/14/21 | Holly Estioko | E-mail correspondence with L Kawano and T Willoughby regarding status of plan, disclosure statement, agreement with First Northern Bank, and filings this week. | B320 - Plan | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 4/14/21 | Lauren Kawano | Prepare notice of confirmation hearing and draft ballot. | B320 - Plan | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 4/15/21 | Thomas Willoughby | Start at 6 a.m. revising application to amend DS order; Work balance of the day until 8 p.m. on circulating draft amendments to DS, working on and circulating plan solicitation drafts; drafting ballots, notices amended order and other documents to be filed (Balance of the day and evening billed to SPE Documents -- ABA Code "L110") (14 hours, capped at 8, 4.0 Plan and 4.0 SPE documents, ABA Code "B250') | B320 - Plan | \$525.00 | 7.0 | 4.0 | \$2,100.00 |
| 4/15/21 | Holly Estioko | Review e-mail from T Willoughby regarding status of Plan, Solicitation Package, etc. | B320 - Plan | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 4/15/21 | Lauren Kawano | Review and revise solicitation package materials. | B320 - Plan | \$325.00 | 1.7 | 1.7 | \$552.50 |
| 4/16/21 | Thomas Willoughby | Work with Lauren K. and Sue Darms on drafting revising and finalizing Plan solicitation package; my chief task was drafting and/or revising each separate class and the one multi-class ballot (3.0); Copying and collating started at noon and service by mail deposited by 4 pm (I assisted in collating for several hours, not billed 2.0); | B320 - Plan | \$525.00 | 5.0 | 3.0 | \$1,575.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 4/16/21 | Lauren Kawano | Legal review and revise Prudential ballot and all other class ballots, review summary sheet for solicitation packet, prepare lists of varying types of creditors and classes. | B320 - Plan | \$325.00 | 3.8 | 3.8 | \$1,235.00 |
| 4/16/21 | Sue Darms | Prepare Solicitation Package; coordinate service of same | B320 - Plan | \$95.00 | 7.5 | 7.5 | \$712.50 |
| 4/23/21 | Thomas Willoughby | Work from very early morning through filing deadline for Plan Supp Documents on finalizing redlined/amended plan, redlined/amended disclosure statement and Plan Supplement documents; work with Russ Burbank on attachments and table in DS;l multiple revisions to Trust and Pledge agreement; (6.0 capped at 4.0 to achieve 8 hour total billing cap); | B320 - Plan | \$525.00 | 6.0 | 4.0 | \$2,100.00 |
| 5/7/21 | Sue Darms | Draft Ex Parte Application to Amend Amended Order Approving Disclosure Statement and fix briefing schedule | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 5/7/21 | Sue Darms | Draft Order on Ex Parte Application to Amend Amended Order Approving Disclosure Statement and fix briefing schedule | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 5/7/21 | Thomas Willoughby | Draft Exparte Application to Modify Briefing schedule (.5); Circulate draft Application to FNB's and Prudential's counsel for review (.1); | B320 - Plan | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 5/11/21 | Thomas Willoughby | Work on briefing schedule revision (.4), | B320 - Plan | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 5/12/21 | Thomas Willoughby | Receipt and review of long email from Doug Kraft, and proposed "next to the last" Amended Plan (.1); Worked on same and other below described matters (3.5).; Set up call with Prudential and FNB for tomorrow to address plan confirmation timeline (.2); Drafted comments to FNB changes (1.0); | B320 - Plan | \$525.00 | 4.8 | 4.8 | \$2,520.00 |
| 5/13/21 | Nick Kohlmeyer | Review revised amended plan of 5.10.21; e-mail from TW regarding the same | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 5/13/21 | Sue Darms | Finalize for filing Notice of Filing Ex Parte Application to Modify Plan Briefing Schedule and Order; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.3 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------|---------------------|---------------|------------------|----------|
| 5/13/21 | Thomas Willoughby | Preparation for call with Prudential and FNB re almost final deal with FNB (.4); Morning conference call with Jason DeJonker et al and Doug Kraft et al and Russ Burbank re final deal points (1.0); | B320 - Plan | \$525.00 | 1.4 | 1.4 | \$735.00 |
| 5/17/21 | Nick Kohlmeyer | Conference with staff regarding ballot counting procedure | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/17/21 | Holly Estioko | Check returned ballots. | B320 - Plan | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 5/18/21 | Holly Estioko | Review e-mails from T Willoughby and J Rios regarding amended plan. | B320 - Plan | \$350.00 | 0.1 | 0.1 | \$35.00 |
| 5/18/21 | Nick Kohlmeyer | Revisions to notice of filing amended plan | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 5/18/21 | Nick Kohlmeyer | Review order modifying plan related deadlines | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/18/21 | Nick Kohlmeyer | Review of, and revisions to, May 18, 2021 Plan | B320 - Plan | \$325.00 | 2.5 | 2.5 | \$812.50 |
| 5/18/21 | Sue Darms | Finalize for filing Notice of Filing Amended Plan dated 5/18/2021; Exhibit Document to Amended Plan; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.8 | 0.0 | \$0.00 |
| 5/18/21 | Nick Kohlmeyer | Research regarding proper ballot tabulation | B320 - Plan | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 5/18/21 | Sue Darms | Update Notice of Filing Amended Plan, Amended Plan dated May 18, 2021 and Exhibit to Amended Plan | B320 - Plan | \$95.00 | 1.5 | 1.5 | \$142.50 |
| 5/18/21 | Sue Darms | Draft Notice of Filing Amended Plan dated May 18, 2021 | B320 - Plan | \$95.00 | 0.3 | 0.3 | \$28.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 5/18/21 | Thomas Willoughby | Review and revise notice of Amended Modified Plan (1.0); Direct Nick K. and Sue D. re drafting of motions to approve FNB settlement and settlement with Kathleen Lester (.3); Drafting of Notice of Filing Amended Plan, and final form of Amended Plan dated May 18 (3.4); Long strategy conference with Nick K. re tasks needed to be completed to get settlements and plan approved by 5/27 (1.0); Assist Sue Darms in finalizing Amended Plan dated May 18, and notice of same (1.0); | B320 - Plan | \$525.00 | 6.7 | 6.7 | \$3,517.50 |
| 5/19/21 | Nick Kohlmeyer | Review Chapter 4.1 for consistency with Plan; revisions to the same | B320 - Plan | \$0.00 | 1.4 | 0.0 | \$0.00 |
| 5/19/21 | Thomas Willoughby | Multiple calls re mistake in paragraph numbering in plan at last minute; work on same (1.0; unbilled); multiple calls re same throughout day (1.0, also not billed) | B320 - Plan | \$0.00 | 2.0 | 0.0 | \$0.00 |
| 5/19/21 | Nick Kohlmeyer | Telephone conferences (x2) with, and e-mails to/from, TW regarding needed Plan revisions | B320 - Plan | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 5/19/21 | Nick Kohlmeyer | Review Doug Jacobs revisions to Plan | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 5/19/21 | Nick Kohlmeyer | Meeting with TW, JR, HE, and staff regarding preparation of plan confirmation materials | B320 - Plan | \$325.00 | 1.1 | 1.1 | \$357.50 |
| 5/19/21 | Nick Kohlmeyer | Draft e-mail to Dawn Nartker re plan errata | B320 - Plan | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 5/19/21 | Nick Kohlmeyer | Continued review of, and revisions to, amended plan | B320 - Plan | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 5/19/21 | Nick Kohlmeyer | Draft errata re amended plan | B320 - Plan | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 5/19/21 | Nick Kohlmeyer | Research regarding ballot procedure and lodging/making originals available with Court and parties in interest | B320 - Plan | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 5/20/21 | Nick Kohlmeyer | Review Russell Burbank's declaration in support of Prudential settlement | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|----------------|---|-------------|---------------------|---------------|------------------|----------|
| 5/20/21 | Sue Darms | Finalize for filing Notice of Filing Errata to Amended Plan; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 5/20/21 | Sue Darms | Draft Notice of Errata to Amended Plan | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 5/20/21 | Sue Darms | Review and organize ballots received for preparation of ballot tabulation | B320 - Plan | \$95.00 | 2.3 | 2.3 | \$218.50 |
| 5/20/21 | Nick Kohlmeier | E-mails to/from creditors re errata to amended plan | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/21/21 | Nick Kohlmeier | Receipt and review first draft of tabulation of ballots and revise same (.8); | B320 - Plan | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 5/21/21 | Nick Kohlmeier | Draft declaration regarding ballot tabulation | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 5/24/21 | Nick Kohlmeier | Additional research regarding format for presenting ballots to Court | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 5/24/21 | Nick Kohlmeier | Revisions to Sue Darms declaration regarding ballot tabulation | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 5/24/21 | Nick Kohlmeier | Revise ballots submitted in support of confirmation | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 5/24/21 | Nick Kohlmeier | E-mails to/from Prudential counsel regarding ballot | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/24/21 | Nick Kohlmeier | Final review/revise of confirmation brief in support of plan | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 5/24/21 | Sue Darms | Finalize for filing Dec. of S. Darms re Ballot Tabulation; Ballot Exhibits; Exhibits to S. Darms Dec.; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 5/24/21 | Nick Kohlmeier | Review/revise proposed order confirming plan | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/24/21 | Sue Darms | Update Confirmation Brief in Support of Plan | B320 - Plan | \$95.00 | 0.8 | 0.8 | \$76.00 |
| 5/25/21 | Nick Kohlmeier | Review Prudential's redlines to proposed order confirming plan | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 5/25/21 | Thomas Willoughby | Draft May 17 Plan Confirmation and Settlement Hearing Status Report (.5); Continue preparation for Plan Confirmation hearing (1.7); Continue review of multiple emails re Plan order and trade emails re same (.6); Late evening read of plan, confirmation brief, all oppositions filed and other plan materials in preparation for confirmation hearing (2.0); (4.8 total, capped at 3.9 to achieve 8 hour cap) | B320 - Plan | \$525.00 | 4.8 | 3.9 | \$2,047.50 |
| 5/26/21 | Nick Kohlmeyer | Research regarding options lodging proposed order with Court (.4); e-mails to/from TW regarding the same (.3) | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 5/26/21 | Nick Kohlmeyer | Review of, and revisions to, confirmation hearing status report (.3) and confirmation order (.4) | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 5/26/21 | Nick Kohlmeyer | E-mails to/from TW and staff (.2), and telephone conference with staff (.2), regarding joint status report and draft plan order | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/26/21 | Nick Kohlmeyer | Research regarding lodging proposed order with Court (.3); e-mails to/from TW regarding the same (.2) | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 5/26/21 | Thomas Willoughby | Review binders and all relevant pleadings, including Plan and DS; outline discussion; (2.8); | B320 - Plan | \$525.00 | 2.8 | 2.8 | \$1,470.00 |
| 5/26/21 | Holly Estioko | Review e-mails from T Willoughby regarding Plan confirmation order and status report. | B320 - Plan | \$0.00 | 0.1 | 0.0 | \$0.00 |
| 5/27/21 | Nick Kohlmeyer | E-mail from TW regarding final considerations before plan confirmation hearing (.1); review notice of Debtor signing amended plan (.1) | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/27/21 | Nick Kohlmeyer | Conference with TW regarding confirmation order(.1); revisions to the same(.2) | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 5/27/21 | Nick Kohlmeyer | Attend plan confirmation hearing | B320 - Plan | \$0.00 | 1.3 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 5/27/21 | Thomas Willoughby | Review Tentative Rulings (.3); Meet with Russ Burbank prior to hearing (.5); Attend hearing on confirmation and related settlements in Plan (1.4); Meeting with Russ Burbank after hearing and then call to client re next steps (1.0); Work on final issues re draft order (.2); Over 100 emails most of which dealt with communicating with parties about confirmation and next steps, and multiple calls with parties re confirmation hearing (1.0); | B320 - Plan | \$525.00 | 4.4 | 4.4 | \$2,310.00 |
| 5/27/21 | Jake Rios | Emails regarding plan confirmation and plan confirmation order. Review tentative ruling regarding plan confirmation. | B320 - Plan | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 5/27/21 | Holly Estioko | Review tentative rulings for plan hearing and settlement motions (.3); review e-mails from T Willoughby regarding same and issues for hearing (.1). | B320 - Plan | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 5/27/21 | Sue Darms | Finalize for filing Motion to Employ Charter Realty, Notice and Exhibit; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 5/27/21 | Sue Darms | Finalize for filing Notice of R. Lester signing Amended Plan and Amended Exhibit; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 5/27/21 | Sue Darms | Draft Notice of R. Lester Signing Amended Plan and Exhibit Document | B320 - Plan | \$95.00 | 0.3 | 0.3 | \$28.50 |
| 5/27/21 | Sue Darms | Update and upload to Court Order Confirming Plan | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 6/11/21 | Sue Darms | Finalize for filing Application for Order to Aid in Execution of Sale; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 6/11/21 | Nick Kohlmeyer | E-mails to/from TAW and FNB and Prudential regarding need to modify plan | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/11/21 | Nick Kohlmeyer | Conference with TAW regarding plan implementation considerations and steps needed | B320 - Plan | \$325.00 | 2.0 | 2.0 | \$650.00 |
| 6/14/21 | Nick Kohlmeyer | Review Plan; Create list of proposed modifications to the same | B320 - Plan | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 6/16/21 | Thomas Willoughby | Review and revise proposed list of Plan Modifications; add additional modifications (1.2); | B320 - Plan | \$525.00 | 1.2 | 1.2 | \$630.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|----------------|--|-------------|---------------------|---------------|------------------|----------|
| 6/16/21 | Nick Kohlmeier | E-mails to/from Prudential counsel regarding plan modifications and effects on sales | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/18/21 | Nick Kohlmeier | Begin redline list of modifications to plan | B320 - Plan | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 6/18/21 | Nick Kohlmeier | Review Trustee engagement agreement | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 6/18/21 | Nick Kohlmeier | Conference with TAW regarding plan modifications | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/18/21 | Nick Kohlmeier | Prepare motion for authority to modify Plan | B320 - Plan | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 6/18/21 | Nick Kohlmeier | Review Prudential proposed plan revisions and create summary of the same | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 6/21/21 | Nick Kohlmeier | Review multiple e-mails to/from TAW and Prudential counsel regarding farming lease | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/21/21 | Nick Kohlmeier | Review further FNB plan modifications; revisions to plan modification motion | B320 - Plan | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 6/21/21 | Nick Kohlmeier | Further revisions to plan modification exhibit | B320 - Plan | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 6/21/21 | Nick Kohlmeier | Conference with TAW regarding plan modifications | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/21/21 | Nick Kohlmeier | Further revisions to motion to modify plan | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/21/21 | Nick Kohlmeier | E-mails from FNB and Prudential regarding plan modifications (.2); Further revisions to exhibit to plan modification motion (.3) | B320 - Plan | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 6/21/21 | Nick Kohlmeier | Revisions to motion to modify plan and notice of hearing regarding the same | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/21/21 | Nick Kohlmeier | Revisions to notice of hearing on motion to modify plan | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/21/21 | Sue Darms | Finalize for filing Motion to Modify Amended Plan, Notice and Exhibit; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.3 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 6/23/21 | Nick Kohlmeier | Draft notice of effective date of plan | B320 - Plan | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 6/23/21 | Nick Kohlmeier | Draft modified plan | B320 - Plan | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 6/23/21 | Thomas Willoughby | Review and revise Notice of Effective date (.2); Circulate same to Prudential and FNB; Review current version of new redline of modifeid plan; work on same to address changes needed to deal with Farming lease issues (2.0); | B320 - Plan | \$525.00 | 2.2 | 2.2 | \$1,155.00 |
| 6/24/21 | Thomas Willoughby | Given difficulty with Farming Lease rent issue, which makes plan unfeasible, research right to convert after confirmation but before effective date (1.0); Conference with Paul Pascuzzi re same (.2); Receipt and review memo from Holly Estioko at 8pm re same (.3); | B320 - Plan | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 6/29/21 | Thomas Willoughby | Work on Modified Plan (3.0) and motion to approve same; (1.5); Multiple calls and emails re same; (total of 4.5, capped at 2.0 to achieve 8 hour daily cap) | B320 - Plan | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 6/29/21 | Nick Kohlmeier | Further revisions to Plan and motion to modify the same | B320 - Plan | \$325.00 | 2.3 | 2.3 | \$747.50 |
| 6/30/21 | Nick Kohlmeier | Conference with TAW and staff regarding staff and plan for final documents for signature today | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/30/21 | Thomas Willoughby | Very Early morning work on finalization of Plan and motion to approve same (1.0); Meeting with Staff on filing plan for next two days (.5); Preparation for (.3) and then Meeting with Russ Lester and Kathy Lester re signing documents including final form of Plan and discuss multiple other issues; (2.0); Work on Plan finalization and filing of Motion to Modify Amended Plan, with redline of Modified Plan attached and Farming Lease (4.0); | B320 - Plan | \$525.00 | 7.3 | 7.3 | \$3,832.50 |
| 6/30/21 | Nick Kohlmeier | Further modifications to Plan | B320 - Plan | \$325.00 | 0.8 | 0.8 | \$260.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|------------|
| 6/30/21 | Nick Kohlmeier | Prepare draft of order granting motion to modify plan | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/30/21 | Nick Kohlmeier | Further revisions to plan following FNB call | B320 - Plan | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 6/30/21 | Nick Kohlmeier | Review and revise status report regarding 7.1.21 hearings | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/30/21 | Nick Kohlmeier | Further revisions to, and run compare of, modified plan | B320 - Plan | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 6/30/21 | Nick Kohlmeier | Telephone conference with Doug Kraft and TAW regarding FNB comments to modified plan | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 6/30/21 | Sue Darms | Finalize for filing Supplement Exhibit to Motion to Modify Amended Plan of Reorganization; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 6/30/21 | Sue Darms | Finalize for filing Hearing Status Report for July 1, 2021 Hearings; prepare Proof of Service; coordinate service of same | B320 - Plan | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 6/30/21 | Sue Darms | Arrange Plan documents for signing by Russell and Kathleen Lester, R. Burbank and H. Spacone | B320 - Plan | \$95.00 | 1.1 | 1.1 | \$104.50 |
| 6/30/21 | Sue Darms | Draft Hearing Status Report for July 1, 2021 Hearings | B320 - Plan | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 7/1/21 | Nick Kohlmeier | Revisions to proposed order granting modification motion | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 7/1/21 | Nick Kohlmeier | E-mails from FNB and Prudential regarding proposed order granting modification motion | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 7/1/21 | Thomas Willoughby | Receipt and review early email from Prudential denying use of easement funds to pay additional payment demand by FNB (.1); Draft email to Doug Kraft withdrawing offer (.1); Call with Doug Kraft withdrawing triple payment demand (.2); Spend rest of morning preparing for Effective Date motion calendar and then attend hearing in person; meetings prior to and after hearing (3.0); Review and revise Notice of Effective Date and Order Confirming Plan (.5); Multiple emails re same (.2); | B320 - Plan | \$525.00 | 4.4 | 4.4 | \$2,310.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---|-------------------|--|-------------|---------------------|---------------|------------------|--------------|
| 7/1/21 | Nick Kohlmeier | Review FNB revisions to order granting the plan modification (.1); final revisions to order (.1); e-mail to all counsel regarding the same (.1) | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 7/1/21 | Nick Kohlmeier | Review notice of effective date and associated deadlines | B320 - Plan | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 7/1/21 | Nick Kohlmeier | Final review of second amended plan for filing with order | B320 - Plan | \$325.00 | 0.3 | 0.3 | \$97.50 |
| B320 - Plan and Disclosure Statement Sub Totals: | | | | | 518.9 | 473.8 | \$206,232.50 |
| B420 - Restructurings (AKA Lock-Up Agr) | | | | | | | |
| 3/25/21 | Thomas Willoughby | Continue to work on Prudential term sheet, lock up agreement documentation, and motion to approve for the balance of day; multiple emails and calls re same (5.8); | Lock-Up Agr | \$0.00 | 5.8 | 0.0 | \$0.00 |
| 3/25/21 | Holly Estioko | Review numerous e-mails from R Burbank, J DeJonker, T Willoughby regarding Settlement/Lock Up Agreement, Term Sheet, Amended Plan and Disclosure Statement, and motion for approve settlement (.4); review Agreement, Term Sheet, and Amended Disclosure Statement (1.0).; begin drafting Motion to Approve Settlement and Memorandum of Points and Authorities (4.1). | Lock-Up Agr | \$0.00 | 5.5 | 0.0 | \$0.00 |
| 3/25/21 | Jake Rios | Work to prepare and draft motion to approve settlement, restructuring and lock-up agreement. Review multiple emails regarding same and coordinate with HAE. (.8). Draft Application for OST and Proposed Order for Motion to Approve Prudential Lock-Up Agreement. (1.1) | Lock-Up Agr | \$0.00 | 1.9 | 0.0 | \$0.00 |
| 3/26/21 | Jake Rios | Work on Plan Lock-Up Agreement with Prudential. Prepare comments and revisions regarding same. Telephone call with TAW regarding same and Rule 2004 Exam issues. | Lock-Up Agr | \$0.00 | 1.3 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|----------|
| 3/26/21 | Thomas Willoughby | In office by 7:00 a.m.; Other than hearing, worked all day on lock up agreement; over 50 emails almost all re Prudential Treatment and multiple calls re same throughout the day; Work with Jason Rios and Holly Estioko regarding motion to approve same, and re Jason's issues with lock up agreement; redline agreement and email out to Prudential 6:20 p.m. (over 10 hours, capped at 8, which less court hearing is 7); | Lock-Up Agr | \$525.00 | 7.0 | 0.0 | \$0.00 |
| 3/26/21 | Holly Estioko | Continue reviewing Term Sheet and Amended Plan (.4), and continue drafting Motion to Approve Settlement with Prudential, Memorandum of Points and Authorities, Lester Declaration, Exhibit document, and Notice of Hearing (3.9); e-mail correspondence with T Willoughby and J Rios regarding same (.2). | Lock-Up Agr | \$350.00 | 4.5 | 0.0 | \$0.00 |
| 3/26/21 | Jake Rios | Review and revise motion to approve settlement and lock-up agreement with Prudential. Analysis and email regarding same. | Lock-Up Agr | \$0.00 | 1.8 | 0.0 | \$0.00 |
| 3/27/21 | Thomas Willoughby | Work on draft motion and MPA in support of lock up agreement and then insert status and timeline into email and forwarded draft moving documents (1.5); | Lock-Up Agr | \$0.00 | 1.5 | 0.0 | \$0.00 |
| 3/28/21 | Thomas Willoughby | Multiple communications and emails with client and Russ Burbank re lock up agreement review (.4); Receipt and review redline of lockup agreement from Nick Marcus and make notes of same (1.2); Forward new version to client (.1); Set up and scheduling of Prudential/DIP call on Monday morning (.1); | Lock-Up Agr | \$0.00 | 1.8 | 0.0 | \$0.00 |
| 3/28/21 | Jake Rios | Draft and revise motion to approve settlement and lock-up with Prudential. Draft and revise MPA in support of motion. Emails regarding same. | Lock-Up Agr | \$0.00 | 1.5 | 0.0 | \$0.00 |
| 3/29/21 | Lauren Kawano | Teleconference with J. Dejonker, C. Kuhn, and N. Marcus with Prudential regarding plan confirmation and lock up agreement and motion. | Lock-Up Agr | \$0.00 | 0.8 | 0.0 | \$0.00 |
| 3/29/21 | Lauren Kawano | Review and revise application for order shortening time for motion to approve lock-up agreement. | Lock-Up Agr | \$0.00 | 0.1 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------|---------------------|---------------|------------------|----------|
| 3/29/21 | Thomas Willoughby | Preparation for and attend call with Jason DeJonker and Nick Marcus re term sheet, plan issues and timing (1.0); Redline and revise Prudential's latest turn of lock up agreement (2.7); Draft email re same and send back redline with more changes (.1); Work on Application and proposed order shortening time re motion to approve work out agreement (.5); | Lock-Up Agr | \$525.00 | 4.3 | 0.0 | \$0.00 |
| 3/29/21 | Jake Rios | Work on Motion and App for OST to approve settlement and lockup with Prudential. Multiple emails and telephone calls regarding same. | Lock-Up Agr | \$0.00 | 1.3 | 0.0 | \$0.00 |
| 3/29/21 | Lauren Kawano | Review and revise application for order shortening time for settlement motion; review term sheet and settlement agreement and related motion. | Lock-Up Agr | \$0.00 | 2.4 | 0.0 | \$0.00 |
| 3/29/21 | Holly Estioko | Numerous e-mail correspondence with T Willoughby, J Rios, J DeJonker, and N Marcus regarding Prudential settlement, term sheet, timeline for filings, Motion and Memorandum of Points and Authorities (.3); review revised versions of same and make further revisions (2.5); telephone call with J Rios regarding same (.2). | Lock-Up Agr | \$0.00 | 3.0 | 0.0 | \$0.00 |
| 3/30/21 | Thomas Willoughby | Review changes to Prudential motion from Jake Rios, and draft declaration of Russ Burbank in support of Prudential agreement; revise motion multiple times (2.6); | Lock-Up Agr | \$0.00 | 2.6 | 0.0 | \$0.00 |
| 3/30/21 | Sue Darms | Finalize for filing App. for Order Shortening Time for Motion to Approve Settlement with Prudential, Dec. of T. Willoughby and Exhibit; prepare Proof of Service; coordinate service of same | Lock-Up Agr | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 3/30/21 | Lauren Kawano | Legal strategy and analysis regarding application for order shortening time and motion to approve settlement agreement. | Lock-Up Agr | \$0.00 | 0.6 | 0.0 | \$0.00 |
| 3/30/21 | Lauren Kawano | Review and revise application for order shortening time and related order, summary of motion, and declaration. | Lock-Up Agr | \$0.00 | 1.7 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------|---------------------|---------------|------------------|----------|
| 3/30/21 | Holly Estioko | Continue revisions to Motion to Approve Settlement with Prudential, Memorandum of Points and Authorities, Burbank Declaration, and Exhibit document (2.8); numerous e-mail correspondence with N Marcus, T Willoughby, J DeJonker regarding same (.3); Zoom conference with T Willoughby and others regarding same (.3). | Lock-Up Agr | \$0.00 | 3.4 | 0.0 | \$0.00 |
| 3/31/21 | Sue Darms | Finalize for filing Notice of Hearing on Motion to Approve Settlement with Prudential, Dec. of T. Willoughby and Exhibit; prepare Proof of Service; coordinate service of same | Lock-Up Agr | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 3/31/21 | Holly Estioko | Numerous e-mail correspondence with T Willoughby, R Burbank, and others regarding Motion to Approve Settlement with Prudential, Memorandum of Points and Authorities, Declarations, Exhibits, Plan Agreement, Term Sheet, Amended Plan, and Amended Disclosure Statement (.8); make revisions to Burbank Declaration and Memorandum of Points and Authorities (.5); review revised Notice of Hearing (.1). | Lock-Up Agr | \$0.00 | 1.4 | 0.0 | \$0.00 |
| 4/1/21 | Lauren Kawano | Review and revise motion and memorandum of points and authorities in support of motion to approve settlement agreement with Prudential. | Lock-Up Agr | \$0.00 | 1.1 | 0.0 | \$0.00 |
| 4/1/21 | Holly Estioko | E-mail correspondence with N Marcus, R Burbank, and T Willoughby regarding Motion to Settle with Prudential, Memorandum of Points and Authorities, and Declaration and changes to same. | Lock-Up Agr | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 4/1/21 | Thomas Willoughby | Emails setting up call, preparing for and call with Jamie Dreher regarding Lock Up Agreement and amended Plan (.3); | Lock-Up Agr | | 0.3 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------|---------------------|---------------|------------------|----------|
| 4/1/21 | Thomas Willoughby | Work on Lock up agreement (1.0); Multiple emails and communications re signatures and circulation of same (.4); Work on Motion to approve Prudential plan Settlement agreement and supporting documents (1.2); Draft email to Jamie Dreher re same (.1); Review revise Supplement Declaration re Prudential plan Settlement agreement and other documents (2.5); | Lock-Up Agr | \$0.00 | 5.2 | 0.0 | \$0.00 |
| 4/1/21 | Lauren Kawano | Review and revise settlement motion. | Lock-Up Agr | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 4/2/21 | Lauren Kawano | Legal strategy and analysis regarding amended declaration in support of motion to approve settlement agreement. | Lock-Up Agr | \$0.00 | 1.2 | 0.0 | \$0.00 |
| 4/2/21 | Thomas Willoughby | Review and revise supplemental declaration for Russ Lester to sign (.3); Draft status of Prudential deal and re Supp Dec and forward to Russ Lester (.5); Multiple emails and call with client re same and re status (.5); | Lock-Up Agr | \$0.00 | 1.3 | 0.0 | \$0.00 |
| 4/7/21 | Sue Darms | Finalize for filing Supplemental Dec. of R. Lester in support of Motion re Settlement with Prudential; prepare Proof of Service; coordinate service of same | Lock-Up Agr | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 4/8/21 | Thomas Willoughby | Attended hearing re Prudential Deal lock up agreement (3.0); | Lock-Up Agr | \$0.00 | 3.0 | 0.0 | \$0.00 |
| 4/9/21 | Thomas Willoughby | Preparation for contested hearing re Prudential Settlement; review emails and moving documents; draft outline for response in preparation for FFWPR litigation team call (Jake R. and Holly E.) and Russ B. (2.2); | Lock-Up Agr | \$0.00 | 2.2 | 0.0 | \$0.00 |
| 4/11/21 | Thomas Willoughby | Continue to work on response to Doug Kraft and forward to Russ Lester and Russ B. for review (2.5); | Lock-Up Agr | | 2.5 | 0.0 | \$0.00 |
| 4/22/21 | Thomas Willoughby | Receipt and review opposition to Prudential Settlement by FNB and some research re a response (1.0); Search for other possible lock up agreements in Eastern or Northern District of California that that had been approved including conference with Paul Pascuzzi re PGE lock up agreements (2.2); | Lock-Up Agr | \$0.00 | 3.2 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|--|-------------------|---------------------|---------------|------------------|----------|
| 4/25/21 | Jake Rios | Draft Reply Brief in support of Compromise and Lock-Up Agreement with Prudential. Research and analysis regarding same. | Lock-Up Agr | \$0.00 | 3.8 | 0.0 | \$0.00 |
| 4/26/21 | Jake Rios | Telephone conference with TAW regarding Reply Brief in support of Prudential Agreement and motion to value FNB claim. (.7). Analysis regarding same. (.1) | Lock-Up Agr | \$0.00 | 0.8 | 0.0 | \$0.00 |
| 4/26/21 | Jake Rios | Revise Reply Brief in support of Plan Support agreement. Email to TAW regarding same. (.6) | Lock-Up Agr | \$0.00 | 0.6 | 0.0 | \$0.00 |
| 4/27/21 | Jake Rios | Prepare final revisions to Reply Brief in support of Prudential Plan Support Agreement. Multiple emails regarding same. | Lock-Up Agr | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 4/27/21 | Thomas Willoughby | Review revise, and draft insert to Reply to FNB opp to Prudential settlement (2.0); Draft status report (.5); | Lock-Up Agr | \$0.00 | 2.5 | 0.0 | \$0.00 |
| 4/28/21 | Thomas Willoughby | Preparation for hearing on Motion to Approve Prudential Lock Up agreement (2.5) | Lock-Up Agr | \$0.00 | 2.5 | 0.0 | \$0.00 |
| 4/29/21 | Thomas Willoughby | Continued Preparation for and attend unsuccessful hearing on Motion to Approve Prudential settlement / lock up agreement; Assess strategy after hearing and work up outline of possible next steps (3.5 not billed); | Lock-Up Agr | \$0.00 | 3.5 | 0.0 | \$0.00 |
| B420 - Restructurings Sub Totals: | | | | | 89.6 | \$ - | \$0.00 |
| L110 - Prep for Plan Lit | | | | | | | |
| 9/4/20 | Thomas Willoughby | Analyze plan research issues and draft memo to Lauren Kawano regarding research needed prior to drafting plan (.5); Receipt and review memo re same (.2); | Prep for Plan Lit | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 9/8/20 | Lauren Kawano | Legal research and analysis regarding applicable exemptions for individual chapter 11 and Ninth Circuit's interpretation of absolute priority rule. | Prep for Plan Lit | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 9/12/20 | Jake Rios | Review and revise proposed Plan of Reorganization with focus on confirmation issues. | Prep for Plan Lit | \$450.00 | 1.0 | 1.0 | \$450.00 |
| 9/13/20 | Jake Rios | Review and revise proposed Plan of Reorganization re preparation for a cram down trial (1.8). Analysis regarding same and email to TAW and LK. (.4) | Prep for Plan Lit | \$450.00 | 2.2 | 2.2 | \$990.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 9/18/20 | Jake Rios | Emails with TAW and LK regarding Chapter 11 Debtor disposable income reporting plan confirmation issues. | Prep for Plan Lit | \$450.00 | 0.3 | 0.3 | \$135.00 |
| 10/1/20 | Jake Rios | Telephone calls with TAW and LK regarding preparation of Plan Confirmation Brief and supporting evidence. Analysis of plan confirmation issues. | Prep for Plan Lit | \$450.00 | 0.3 | 0.3 | \$135.00 |
| 10/1/20 | Thomas Willoughby | Strategy call with Jake R. and Lauren K. re anticipated contested plan confirmation issues (.3); | Prep for Plan Lit | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 10/2/20 | Lauren Kawano | Legal review and analysis of plan of reorganization's compliance with confirmation requirements; legal review and revise plan. | Prep for Plan Lit | \$325.00 | 4.0 | 4.0 | \$1,300.00 |
| 10/3/20 | Jake Rios | Review and analyze proposed chapter 11 plan. Prepare detailed comments and questions regarding numerous confirmation issues re plan provisions. | Prep for Plan Lit | \$450.00 | 1.4 | 1.4 | \$630.00 |
| 10/3/20 | Lauren Kawano | Legal review and analysis of plan of reorganization and confirmation requirements. | Prep for Plan Lit | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 10/3/20 | Lauren Kawano | Legal strategy and analysis regarding cramdown and discharge requirements. | Prep for Plan Lit | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 10/4/20 | Lauren Kawano | Legal research and analysis regarding interest rate feasibility; legal review and analysis of Till and Sunnyslope cases. | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 10/4/20 | Jake Rios | Review and analysis of proposed Plan. Prepare revisions to Plan. (1.3) Revise outline of Plan Confirmation issues. (.4). Communicate with TAW and LK regarding same. (.3) | Prep for Plan Lit | \$450.00 | 2.0 | 2.0 | \$900.00 |
| 10/5/20 | Lauren Kawano | Legal research and analysis regarding national prime rate and current interest rates of secured creditors; legal strategy and analysis regarding same. | Prep for Plan Lit | \$325.00 | 2.8 | 2.8 | \$910.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 10/5/20 | Jake Rios | Research and analysis regarding enforceability of prepayment penalties and elimination through Chapter 11 Plan. Email summary to TAW and LK regarding same. (6). Email and analysis regarding cramdown interest rates with TAW and LK. (.2). Telephone conference with TAW regarding plan provisions to meet requirements for confirmation and related issues. (.2). Telephone conference with LK regarding same. (.2) | Prep for Plan Lit | \$450.00 | 1.2 | 1.2 | \$540.00 |
| 11/2/20 | Thomas Willoughby | Receipt and review email from Paul Pascuzzi re new Plan interest rate case and review case (.2); | Prep for Plan Lit | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 11/6/20 | Thomas Willoughby | Continue to work on feasibility issues re Plan, multiple calls with Russ B. re same and review post effective date plan budgets re walnut sales needed to fund Plan (1.2); Long strategy meeting with Paul Pascuzzi (1.0); Long conference with Lauren K. re plan tasks for her to work on (1.0) | Prep for Plan Lit | \$525.00 | 3.2 | 3.2 | \$1,680.00 |
| 11/18/20 | Thomas Willoughby | Prepare a "Plan" based settlement proposal to FNB and Prudential, utilizing treatment sections of Plan; Work all morning on this proposal; Forward to Russ Lester and Russ Burbank for review (2.8); | Prep for Plan Lit | \$525.00 | 2.8 | 2.8 | \$1,470.00 |
| 11/19/20 | Thomas Willoughby | Set up meeting regarding plan proposals to Prudential, and FNB (.1); Prepare for and long call with Russ Burbank and Russ Lester re Plan proposals to FNB and Prudential (2.0); | Prep for Plan Lit | \$525.00 | 2.1 | 2.1 | \$1,102.50 |
| 12/7/20 | Lauren Kawano | Legal research and analysis regarding default interest paid after cure payment under plan. | Prep for Plan Lit | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 12/11/20 | Holly Estioko | Review e-mail from T Willoughby regarding researching prepayment penalties, due on sale clauses, and cramdown issues (.2); begin researching issues (4.8). | Prep for Plan Lit | \$350.00 | 5.0 | 5.0 | \$1,750.00 |
| 12/12/20 | Holly Estioko | Continue researching prepayment penalties, due on sale clauses, and other issues (3.5); continue drafting research memorandum (2.0). | Prep for Plan Lit | \$350.00 | 5.5 | 5.5 | \$1,925.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 12/13/20 | Holly Estioko | Continue researching prepayment penalties and other issues and continue drafting research memorandum (2.2); e-mail to T Willoughby et al with summary of same (.3). | Prep for Plan Lit | \$350.00 | 2.5 | 2.5 | \$875.00 |
| 12/14/20 | Holly Estioko | Review e-mail and Plan from T Willoughby and make notes (.8); review loan documents and perform additional research regarding prepayment penalties and indubitable equivalent (3.7). | Prep for Plan Lit | \$350.00 | 4.5 | 4.5 | \$1,575.00 |
| 12/15/20 | Holly Estioko | E-mail correspondence with T Willoughby regarding plan issues and research updates. | Prep for Plan Lit | \$350.00 | 1.2 | 1.2 | \$420.00 |
| 1/6/21 | Thomas Willoughby | Evaluate trial strategy for contested confirmation issues with Prudential and FNB and work on same (2.0); Draft long email to client re impact of discovery on settlement and other issues (.5); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 1/13/21 | Thomas Willoughby | Receipt and review of objections to approval of disclosure statement by FNB (.6); Outline response (1.2); Multiple communications with Jamie Dreher re same (.2); | Prep for Plan Lit | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 1/13/21 | Lauren Kawano | Legal strategy and analysis regarding settlement agreement with John Deere, legal argument, and plan amendment. | Prep for Plan Lit | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 1/13/21 | Lauren Kawano | Legal strategy and analysis regarding arguments for motion to extend time to file plan. | Prep for Plan Lit | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 1/13/21 | Lauren Kawano | Legal research and analysis regarding interest rate for John Deere loan repayment. | Prep for Plan Lit | \$325.00 | 1.4 | 1.4 | \$455.00 |
| 1/15/21 | Lauren Kawano | Teleconference regarding responses to disclosure statement and plan. | Prep for Plan Lit | \$325.00 | 3.4 | 3.4 | \$1,105.00 |
| 1/15/21 | Lauren Kawano | Legal strategy and analysis regarding amended disclosure statement. | Prep for Plan Lit | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 1/15/21 | Holly Estioko | Research indubitable equivalent issue (1.8); conference call with T Willoughby, R Lester, R Burbank and others regarding plan, strategy, accounts receivable, Objections to Disclosure Statement, and other issues (3.0); review e-mail and demand letter from L Kawano (.3); e-mail correspondence with J Rios regarding demand letter (.2). | Prep for Plan Lit | \$350.00 | 5.3 | 5.3 | \$1,855.00 |
| 1/15/21 | Lauren Kawano | Review Prudential and FNB loan documents to prepare response to Prudential's objection to disclosure statement. | Prep for Plan Lit | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 1/19/21 | Thomas Willoughby | Long call with Mike Burkart re retention as interest rate expert (.6); Draft long email re case background and attach multiple key pleadings re same (.4); Review weekend work on Plan, and draft long agenda for call outlining immediate action items, items due in future and Amended DS and Plan issues (1.6); Contested Plan preparation call with Holly E. and Lauren K. Zoom (1.0); | Prep for Plan Lit | \$525.00 | 3.6 | 3.6 | \$1,890.00 |
| 1/19/21 | Lauren Kawano | Legal research and analysis regarding exclusivity standard for motion to extend exclusivity period. | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 1/19/21 | Holly Estioko | Review e-mails from T Willoughby and others regarding interest rate expert retention (.1); research indubitable equivalent issue (1.0); conference call with T Willoughby, L Kawano regarding amended schedules, Reply to Prudential, amended plan, amended disclosure statement (1.0); research interest rates under Till analysis and 506(b) analysis (1.7). | Prep for Plan Lit | \$350.00 | 3.8 | 3.8 | \$1,330.00 |
| 1/19/21 | Lauren Kawano | Legal strategy and analysis regarding amended disclosure statement filing, reply to objection to disclosure statement, application to employ R. Klomparens, and motion to extend exclusivity period. | Prep for Plan Lit | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 1/20/21 | Lauren Kawano | Draft memorandum of points and authorities in support of motion to extend exclusive period. | Prep for Plan Lit | \$325.00 | 0.7 | 0.7 | \$227.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 1/20/21 | Holly Estioko | Research default interest issue (3.5); review e-mail from T Willoughby regarding Motion to Approve Settlement with John Deere (.1); review relevant documents and work on Motion to Approve Settlement and MPA (4.7). | Prep for Plan Lit | \$350.00 | 8.3 | 8.3 | \$2,905.00 |
| 1/20/21 | Lauren Kawano | Legal review and analysis of objections to disclosure statement and prepare responses. | Prep for Plan Lit | \$325.00 | 2.7 | 2.7 | \$877.50 |
| 1/20/21 | Lauren Kawano | Draft reply to objection to disclosure statement. | Prep for Plan Lit | \$325.00 | 3.6 | 3.6 | \$1,170.00 |
| 1/20/21 | Thomas Willoughby | Work on contested Plan issues; draft amended work flow for everyone working on Plan confirmation issues (2.3); | Prep for Plan Lit | \$525.00 | 2.3 | 2.3 | \$1,207.50 |
| 1/20/21 | Jake Rios | Review and revise motion to extend exclusivity period. (1.0) Review and revise MPA in support of Motion. (.5) | Prep for Plan Lit | \$450.00 | 1.5 | 1.5 | \$675.00 |
| 1/21/21 | Thomas Willoughby | Work on exclusivity extension motion and MPA (.8); 2d conference call with Jake Rios, and Holly E. re same (.7); Review and finalize all pleadings re motion to extend exclusivity (1.0); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 1/21/21 | Lauren Kawano | Review and revise motion to extend exclusive period to solicit and confirm plan and memorandum of points and authorities in support of same. | Prep for Plan Lit | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 1/21/21 | Holly Estioko | Continue drafting Motion to Approve Settlement with John Deere (2.5); Review and incorporate T Willoughby's changes to same (.4); e-mail correspondence with T Willoughby regarding same and regarding default interest (.3); continue researching default interest issue (1.3); review client declaration for Motion to Extend Exclusivity and make suggested changes (.3); conference call with T Willoughby, J Rios, and L Kawano regarding Mtn to Extend (.7). | Prep for Plan Lit | \$350.00 | 5.5 | 5.5 | \$1,925.00 |
| 1/21/21 | Lauren Kawano | Review motion to terminate exclusivity filed by Prudential. | Prep for Plan Lit | \$325.00 | 0.2 | 0.2 | \$65.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|---------------|---|-------------------|---------------------|---------------|------------------|------------|
| 1/21/21 | Lauren Kawano | Review and revise R. Lester declaration in support of motion to extend exclusivity; legal strategy and analysis regarding same. | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 1/21/21 | Jake Rios | Review and revise declaration in support of exclusivity motion. Zoom conference with FFWPR team regarding same. (1.0). Review motion and MPA. (.3) | Prep for Plan Lit | \$450.00 | 1.3 | 1.3 | \$585.00 |
| 1/21/21 | Sue Darms | Finalize for filing Motion to Approve Settlement with John Deere; prepare proof of service; coordinate email service | Prep for Plan Lit | \$95.00 | 1.1 | 1.1 | \$104.50 |
| 1/21/21 | Sue Darms | Email to R. Lester for signature declaration in support of motion for extension of exclusivity period | Prep for Plan Lit | \$95.00 | 0.2 | 0.2 | \$19.00 |
| 1/21/21 | Sue Darms | Finalize Notice of Hearings on Motion to Approve Settlement (FWP-16) and Motion to Extend Exclusivity (FWP-17); upload for mail service | Prep for Plan Lit | \$95.00 | 0.6 | 0.6 | \$57.00 |
| 1/21/21 | Sue Darms | Finalize Notice of Hearings on Motion to Approve Settlement (FWP-16); Motion to Extend Exclusivity (FWP-17); Final Hearing on Cash Collateral Motion (FWP-2); upload for mail service | Prep for Plan Lit | \$95.00 | 0.6 | 0.6 | \$57.00 |
| 1/21/21 | Sue Darms | Revise and finalize for filing Motion for Exclusivity Period (1.0); prepare proof of service; coordinate email service (.3 not billed); | Prep for Plan Lit | \$95.00 | 1.3 | 1.0 | \$95.00 |
| 1/22/21 | Holly Estioko | Review Prudential's Motion to Terminate Exclusivity and consider response (.8); review our Motion to Extend Exclusive Period (.4); Review current Plan and Disclosure Statement (.6). | Prep for Plan Lit | \$350.00 | 1.8 | 1.8 | \$630.00 |
| 1/22/21 | Lauren Kawano | Outline reply to objections to disclosure statement. | Prep for Plan Lit | \$325.00 | 1.6 | 1.6 | \$520.00 |
| 1/25/21 | Lauren Kawano | Draft reply to FNB's objections to disclosure statement. | Prep for Plan Lit | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 1/25/21 | Lauren Kawano | Draft reply to Prudential's objections to disclosure statement. | Prep for Plan Lit | \$325.00 | 3.8 | 3.8 | \$1,235.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|---------------|---|-------------------|---------------------|---------------|------------------|------------|
| 1/25/21 | Sue Darms | Zoom conference with TAW, JER, HAE and JMK re amended plan, disclosure statement and replies to objections to Disclosure Statement | Prep for Plan Lit | \$95.00 | 0.7 | 0.7 | \$66.50 |
| 1/25/21 | Holly Estioko | Continue working on Reply to Prudential Objection to Disclosure Statement (4.5); continue researching default interest (1.6); review loan documents for details on default interest and prepayment penalties (.5); review e-mails from T Willoughby regarding potential settlement terms (.2); conference call with T Willoughby, L Kawano, J Rios regarding strategy, filings, current and potential settlements, Reply, declaration, etc. (1.1); conference call with J Rios re Reply (.4). | Prep for Plan Lit | \$350.00 | 8.3 | 8.3 | \$2,905.00 |
| 1/25/21 | Lauren Kawano | Legal research and analysis regarding adequacy of disclosure statement standards. | Prep for Plan Lit | \$325.00 | 2.6 | 2.6 | \$845.00 |
| 1/25/21 | Jake Rios | Review term sheet with FNB for proposed settlement. (.2). Review term sheet with Prudential for proposed settlement. (.2). Multiple emails regarding Plan negotiations and strategy. (.1). Zoom conference with FFWPR Team regarding Plan Confirmation and DS issues. (1.0) | Prep for Plan Lit | \$450.00 | 1.5 | 1.5 | \$675.00 |
| 1/25/21 | Lauren Kawano | Legal strategy and analysis regarding response to objections to disclosure statement from Prudential and FNB. | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 1/25/21 | Jake Rios | Telephone conference with HAE regarding Prudential claim issues. | Prep for Plan Lit | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 1/26/21 | Holly Estioko | Continue working on Reply to Prudential Objection to Disclosure Statement (6.9); conference call with T Willoughby, L Kawano, J Rios regarding same and other filings (.5); continue researching indubitable equivalent (1.9); conference call with J Rios regarding Reply (.3); e-mail correspondence with T Willoughby and J Rios regarding Reply and Plan (.3). | Prep for Plan Lit | \$350.00 | 9.9 | 9.9 | \$3,465.00 |
| 1/26/21 | Lauren Kawano | Draft reply to First Northern Bank's objection to disclosure statement. | Prep for Plan Lit | \$325.00 | 2.0 | 2.0 | \$650.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 1/26/21 | Jake Rios | Draft and revise proposed plan of reorganization to address confirmation issues. (1.3). Telephone conference and Zoom conference with FFWPR team regarding same. (.5) | Prep for Plan Lit | \$450.00 | 1.8 | 1.8 | \$810.00 |
| 1/27/21 | Thomas Willoughby | Work all day on reply to Prudential opposition, amendments to Plan and DS, and work with litigation team re same; multiple emails and calls throughout day re same (6); | Prep for Plan Lit | \$525.00 | 6.0 | 6.0 | \$3,150.00 |
| 1/27/21 | Holly Estioko | Continue working on Reply to Prudential Objection to Disclosure Statement (2.8); review J Rios revisions to Reply (.4); research releases of third parties (1.5); review T Willoughby's changes to Plan (.5); research transfer of property and assumption of liabilities by Special Purpose Entities (1.0); e-mail correspondence with T Willoughby and J Rios regarding Reply and Plan (.3). | Prep for Plan Lit | \$350.00 | 6.5 | 6.5 | \$2,275.00 |
| 1/27/21 | Lauren Kawano | Legal review and analysis of adequate information requirements for disclosure statement; add case law regarding same to Prudential reply to objection to disclosure statement. | Prep for Plan Lit | \$325.00 | 2.7 | 2.7 | \$877.50 |
| 1/27/21 | Lauren Kawano | Review and analyze Prudential objection to adequacy of disclosure statement. | Prep for Plan Lit | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 1/27/21 | Lauren Kawano | Review and analysis FNB objection to disclosure statement. | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 1/27/21 | Jake Rios | Review and revise arguments for reply brief to Prudential regarding Plan/DS. Analysis regarding same. (1.9). Draft revisions to plan treatment for Prudential. Analysis regarding same. (.9) | Prep for Plan Lit | \$450.00 | 2.8 | 2.8 | \$1,260.00 |
| 1/28/21 | Holly Estioko | E-mail correspondence with T Willoughby, L Kawano, and S Darms regarding Reply to Prudential Objection to Disclosure Statement (.2); conference call with L Kawano regarding same (.2); Conference call with T Willoughby regarding client declaration for same (.1); review declaration and revised plan (.4); continue to draft and revise Reply (5.1). | Prep for Plan Lit | \$350.00 | 6.0 | 6.0 | \$2,100.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|----------|
| 1/28/21 | Sue Darms | Review and update declaration of R. Burbank ISO Replies to Objection to Disclosure Statement (FWP-14) | Prep for Plan Lit | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 1/28/21 | Sue Darms | Revise and Finalize for filing Replies (2) and supporting documents to Objection to Disclosure Statement (FWP-14) (1.0); prepare proof of service; coordinate email and mail service (.4 not billed); | Prep for Plan Lit | \$95.00 | 1.4 | 1.0 | \$95.00 |
| 1/28/21 | Sue Darms | Review and update declaration of R. Lester ISO Replies to Objection to Disclosure Statement (FWP-14) | Prep for Plan Lit | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 1/28/21 | Sue Darms | Prepare Exhibit document for documents ISO Replies to Objection to Disclosure Statement (FWP-14) | Prep for Plan Lit | \$95.00 | 1.0 | 1.0 | \$95.00 |
| 1/28/21 | Sue Darms | Review and update Reply to FNB's Objection to Disclosure Statement (FWP-14) | Prep for Plan Lit | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 1/28/21 | Sue Darms | Review and update Reply to Prudential's Objection to Disclosure Statement (FWP-14) | Prep for Plan Lit | \$95.00 | 1.1 | 1.1 | \$104.50 |
| 1/28/21 | Lauren Kawano | Legal strategy and analysis regarding Prudential and FNB replies to objections to disclosure statement. | Prep for Plan Lit | \$325.00 | 1.7 | 1.7 | \$552.50 |
| 1/28/21 | Lauren Kawano | Review and analyze declaration of R. Lester in support of replies to objections to disclosure statement. | Prep for Plan Lit | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 1/28/21 | Lauren Kawano | Review and revise reply to FNB's objection to disclosure statement. | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 1/28/21 | Jake Rios | Emails regarding reply brief for Disclosure Statement and amended Plan. | Prep for Plan Lit | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 1/29/21 | Thomas Willoughby | Draft litigation prep status email to Jake R. Holly E. and Lauren K (.5); | Prep for Plan Lit | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 1/29/21 | Holly Estioko | E-mail correspondence with T Willoughby regarding strategy and next steps in case (.2); | Prep for Plan Lit | \$350.00 | 0.2 | 0.2 | \$70.00 |
| 1/29/21 | Jake Rios | Review TAW status memo regarding Plan Confirmation and related issues. | Prep for Plan Lit | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 1/30/21 | Thomas Willoughby | Zoom call with plan litigation team (.7); | Prep for Plan Lit | \$525.00 | 0.7 | 0.7 | \$367.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|---------------|--|-------------------|---------------------|---------------|------------------|------------|
| 1/30/21 | Holly Estioko | Strategy conference call with T Willoughby and J Rios. re plan confirmation schedule and issues | Prep for Plan Lit | \$350.00 | 1.1 | 1.1 | \$385.00 |
| 1/30/21 | Jake Rios | Telephone conference with TAW and HAE regarding Plan treatment and confirmation issues, including numerous discovery issues and strategies. | Prep for Plan Lit | \$450.00 | 1.1 | 1.1 | \$495.00 |
| 2/1/21 | Lauren Kawano | Legal strategy and analysis regarding plan confirmation brief. | Prep for Plan Lit | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 2/1/21 | Lauren Kawano | Draft section of plan confirmation brief; research legal authority regarding plan confirmation. | Prep for Plan Lit | \$325.00 | 2.3 | 2.3 | \$747.50 |
| 2/3/21 | Holly Estioko | E-mails to T Willoughby regarding Disclosure Statement hearing, confirmation brief, continue working on confirmation brief (1.2). | Prep for Plan Lit | \$350.00 | 1.2 | 1.2 | \$420.00 |
| 2/4/21 | Holly Estioko | Continue working on confirmation brief (1.3); conference call with T Willoughby, J Rios, and L Kawano regarding strategy, confirmation brief, evidence and discovery (1.0); telephone call and e-mails with J Rios regarding evidence and discovery (.3); begin researching plan interest rates/Till factors (.5). | Prep for Plan Lit | \$350.00 | 3.1 | 3.1 | \$1,085.00 |
| 2/4/21 | Jake Rios | Telephone conference with FFWPR Team regarding Plan Confirmation issues and evidence. Analysis regarding same. (1.1). Telephone call with HAE to develop strategy and plan regarding same. (.2) | Prep for Plan Lit | \$450.00 | 1.3 | 1.3 | \$585.00 |
| 2/5/21 | Holly Estioko | Consider and draft memorandum of discovery needed for plan confirmation (1.7); e-mail to J Rios regarding same (.1). | Prep for Plan Lit | \$350.00 | 1.8 | 1.8 | \$630.00 |
| 2/8/21 | Holly Estioko | Research plan interest/Till factors. | Prep for Plan Lit | \$350.00 | 2.8 | 2.8 | \$980.00 |
| 2/10/21 | Jake Rios | Work on discovery outline for Plan Confirmation. Review and analysis of Plan regarding same. Email with HAE regarding same. Telephone call with LK regarding same. | Prep for Plan Lit | \$450.00 | 1.5 | 1.5 | \$675.00 |
| 2/11/21 | Holly Estioko | Review e-mails from T Willoughby regarding status and J Rios regarding discovery (.1); see J Rios notes and work on discovery for First Northern Bank (1.4). | Prep for Plan Lit | \$350.00 | 1.5 | 1.5 | \$525.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|----------|
| 2/11/21 | Jake Rios | Review and revise outline of issues/discovery for Plan Confirmation. Address valuation standard. (.7). Telephone calls to LK regarding same. (.6). Telephone call with HAE regarding same. (.4). Telephone call with TAW regarding same. (.5) | Prep for Plan Lit | \$450.00 | 2.2 | 2.2 | \$990.00 |
| 2/11/21 | Lauren Kawano | Legal research and analysis regarding replacement valuation. | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 2/12/21 | Holly Estioko | Work on discovery requests to First Northern Bank (request for production of documents). | Prep for Plan Lit | \$350.00 | 1.6 | 1.6 | \$560.00 |
| 2/15/21 | Jake Rios | Review and analyze standards for expert witness testimony regarding post-confirmation interest and application of Till standard. Prepare materials regarding same. | Prep for Plan Lit | \$450.00 | 2.2 | 2.2 | \$990.00 |
| 2/15/21 | Holly Estioko | Continue drafting discovery requests to First Northern Bank. | Prep for Plan Lit | \$350.00 | 1.6 | 1.6 | \$560.00 |
| 2/16/21 | Holly Estioko | Review e-mails from J Rios and T Willoughby regarding status. | Prep for Plan Lit | \$350.00 | 0.1 | 0.1 | \$35.00 |
| 2/17/21 | Thomas Willoughby | Long call with Mike Burkart re potential cram down interest rate ranges (.8); | Prep for Plan Lit | \$525.00 | 0.8 | 0.8 | \$420.00 |
| 2/17/21 | Holly Estioko | Work on discovery requests for First Northern Bank (interrogatories). | Prep for Plan Lit | \$350.00 | 1.1 | 1.1 | \$385.00 |
| 2/17/21 | Jake Rios | Telephone call with LK regarding Plan Confirmation issues and evidence. (.2). Follow up regarding same. (.2) | Prep for Plan Lit | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 2/19/21 | Jake Rios | Emails regarding Plan strategies planning. Telephone calls with HAE and LK regarding same. | Prep for Plan Lit | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 2/19/21 | Lauren Kawano | Legal research and analysis regarding replacement value valuation. | Prep for Plan Lit | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 2/19/21 | Lauren Kawano | Legal strategy and analysis regarding plan confirmation. | Prep for Plan Lit | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 2/19/21 | Lauren Kawano | Draft motion to approve interest rate expert in support of plan. | Prep for Plan Lit | \$325.00 | 0.7 | 0.7 | \$227.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 2/19/21 | Holly Estioko | Conference call with T Willoughby, L Kawano, and S Darms regarding plan status, strategy, and next steps (.3); continue drafting confirmation brief (.7); telephone call with J Rios regarding strategy (.2). | Prep for Plan Lit | \$350.00 | 1.2 | 1.2 | \$420.00 |
| 2/19/21 | Thomas Willoughby | Review and analyze draft confirmation brief and issues related to both Prudential and FNB (.7); Conference call with Jason R. Lauren K. and Holly E. re plan litigation preparation and draft confirmation brief (.3); | Prep for Plan Lit | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 2/22/21 | Lauren Kawano | Draft plan confirmation brief and review and analysis compliance with 1129(a) requirements other than 1123 requirements. | Prep for Plan Lit | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 2/22/21 | Lauren Kawano | Draft plan confirmation brief and review and analyze requirements of section 1123 and 1129(a). | Prep for Plan Lit | \$325.00 | 3.2 | 3.2 | \$1,040.00 |
| 2/23/21 | Lauren Kawano | Legal review and revise plan confirmation brief; legal research regarding applicable case law. | Prep for Plan Lit | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 2/24/21 | Lauren Kawano | Legal review and revise plan confirmation brief and 1129(a) issues. | Prep for Plan Lit | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 2/26/21 | Jake Rios | Analysis regarding interest rate issues for plan confirmation. | Prep for Plan Lit | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 3/13/21 | Thomas Willoughby | Strategy call with Jake Rios and Paul Pascuzzi re cram down issues re FNB (.6); | Prep for Plan Lit | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 3/13/21 | Paul Pascuzzi | Consider strategy with T. Willoughby and J. Rios re plan cram down issues (.5) | Prep for Plan Lit | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 3/13/21 | Jake Rios | Telephone conference with TAW and PJP regarding Plan Confirmation issues. Telephone call from TAW regarding same. | Prep for Plan Lit | \$450.00 | 0.6 | 0.6 | \$270.00 |
| 3/15/21 | Jake Rios | Revise Plan treatment for deferred Allowed Administrative Claims. Emails with TAW regarding same. (.5). Review and revise Plan Treatment for Prudential and FNB. (2.5) | Prep for Plan Lit | \$450.00 | 3.0 | 3.0 | \$1,350.00 |
| 3/16/21 | Jake Rios | Analysis of Plan issues and emails regarding same. | Prep for Plan Lit | \$450.00 | 0.3 | 0.3 | \$135.00 |
| 3/22/21 | Lauren Kawano | Research regarding Sunnyslope replacement value case and valuing FNB collateral. | Prep for Plan Lit | \$325.00 | 0.6 | 0.6 | \$195.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|----------|
| 3/22/21 | Lauren Kawano | Draft opposition to Prudential's motion to terminate exclusivity. | Prep for Plan Lit | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 3/23/21 | Holly Estioko | Review e-mails from T Willoughby and D Kraft regarding FNBD discovery requests and strategy for same (.2); review discovery requests (.2); review draft Prudential term sheet (.3). | Prep for Plan Lit | \$350.00 | 0.7 | 0.7 | \$245.00 |
| 3/23/21 | Lauren Kawano | Draft reply to opposition to motion to extend exclusivity. | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 3/24/21 | Thomas Willoughby | Review and revise FNB's opposition to extension of exclusive period (1.0); Review and finalize same (.2); | Prep for Plan Lit | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 3/24/21 | Sue Darms | Finalize for filing Reply to FNB Opp. to Motion for Order Granting Extension of Exclusive Period; prepare Proof of Service; coordinate service of same | Prep for Plan Lit | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 3/29/21 | Thomas Willoughby | Receipt and review email from Doug Kraft re Prudential term sheet (.1); Respond to same (.2); Multiple exchanges of emails and calls with Howard N. and Doug K. regarding plan issues and re informal discovery requests (.6); Confer with Jake Rios re responding and dealing with all discovery issues re plan confirmation (.2); Work into late evening on further changes to Plan and Disclosure statement, using Prudential's plan changes (3.5); | Prep for Plan Lit | \$0.00 | 4.6 | 0.0 | \$0.00 |
| 3/29/21 | Jake Rios | Emails with counsel for FNB regarding discovery requests and work product document production issues. Multiple emails and telephone calls with TAW regarding same. | Prep for Plan Lit | \$450.00 | 0.7 | 0.7 | \$315.00 |
| 3/30/21 | Jake Rios | Emails with FNB regarding Plan Worksheet discovery. (.2). | Prep for Plan Lit | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 4/6/21 | Lauren Kawano | Review and analyze plan objection filed by Oliverira Enterprises and prepare response regarding same. | Prep for Plan Lit | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 4/6/21 | Lauren Kawano | Draft reply to opposition to motion to approve disclosure statement; legal strategy and analysis regarding same. | Prep for Plan Lit | \$325.00 | 2.2 | 2.2 | \$715.00 |
| 4/7/21 | Thomas Willoughby | Review and revise declaration and reply re FNB opposition to Disclosure Statement (1.5); Finalize all documents for filing (.5); (capped at .5 to achieve 8 hour total day cap) | Prep for Plan Lit | \$525.00 | 0.5 | 0.5 | \$262.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 4/7/21 | Sue Darms | Finalize for filing Reply to FNB's Objection to Approval of Disclosure Statement; prepare Proof of Service; coordinate service of same | Prep for Plan Lit | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 4/7/21 | Thomas Willoughby | After call with Doug Kraft, draft amended Plan Confirmation briefing schedule with litigation time points as well as hearing and confirmation time points (1.5); Review and revise and long email to Doug Kraft re same (.3); | Prep for Plan Lit | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 4/8/21 | Thomas Willoughby | Continue to work on cram down briefing schedule and multiple emails with Prudential re same; attempted meet and confer calls to Doug Kraft (1.0); | Prep for Plan Lit | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 4/8/21 | Holly Estioko | Review e-mails from T Willoughby and J DeJonker regarding contested confirmation briefing schedule, other issues. | Prep for Plan Lit | \$350.00 | 0.1 | 0.1 | \$35.00 |
| 4/9/21 | Lauren Kawano | Legal strategy and analysis regarding case administration, motions to be filed in support of confirmation of the plan, experts necessary, and budget. | Prep for Plan Lit | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 4/9/21 | Thomas Willoughby | Preparation for and attend conference call with litigation team and Russ Burbank re status of preparations for cram down including quick discovery plan (1.5); Post call with Russ B. re same (.5); | Prep for Plan Lit | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 4/9/21 | Holly Estioko | Zoom conference with T Willoughby, R Burbank, J Rios, and L Kawano regarding plan, disclosure statement, ballots, discovery, strategy. | Prep for Plan Lit | \$350.00 | 1.6 | 1.6 | \$560.00 |
| 4/9/21 | Jake Rios | Team Zoom conference regarding Plan and Disclosure Statement next steps, confirmation proceedings, and other case motions. (1.0). Preparation for call. (.2). Analysis regarding case issues. (.4) | Prep for Plan Lit | \$450.00 | 1.6 | 1.6 | \$720.00 |
| 4/9/21 | Sue Darms | Attend call re legal strategy re confirmation of plan and tasks to be completed | Prep for Plan Lit | \$95.00 | 1.0 | 1.0 | \$95.00 |
| 4/12/21 | Lauren Kawano | Review proposed final settlement with FNB. | Prep for Plan Lit | \$325.00 | 0.3 | 0.3 | \$97.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 4/12/21 | Holly Estioko | Research and review rules regarding Motion to Value Collateral/Determine Secured Claim of First Northern Bank of Dixon (1.0); e-mail to J Rios regarding same (.1). | Prep for Plan Lit | \$350.00 | 1.1 | 1.1 | \$385.00 |
| 4/13/21 | Lauren Kawano | Legal strategy and analysis regarding filing of motion to confirm plan. | Prep for Plan Lit | \$325.00 | 1.5 | 1.5 | \$487.50 |
| 4/13/21 | Holly Estioko | review e-mail from J Rios regarding confirmation brief (.1). | Prep for Plan Lit | \$350.00 | 0.1 | 0.1 | \$35.00 |
| 4/21/21 | Thomas Willoughby | Working from home; attention to task list to be accomplished for Plan confirmation and updating briefing schedule; Sort emails and work on electronic file organization (3.0) | Prep for Plan Lit | \$525.00 | 3.0 | 3.0 | \$1,575.00 |
| 4/22/21 | Jake Rios | Address plan confirmation issues with TAW. Analysis regarding same. (.4). Emails with Prudential regarding Plan. (.1) | Prep for Plan Lit | \$450.00 | 0.5 | 0.5 | \$225.00 |
| 4/26/21 | Jake Rios | Draft motion to value FNB collateral. | Prep for Plan Lit | \$450.00 | 1.6 | 1.6 | \$720.00 |
| 4/26/21 | Thomas Willoughby | Preparation for (.2); and Attend call re FNB Plan response (.6); Call with Jamie Dreher re same (.1); Receipt and review email from Howard N. and call with Howard and Doug re same (.3); Draft email to Howard re some possible language to bridge large gap (.3); | Prep for Plan Lit | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 4/27/21 | Holly Estioko | Conference call with J Rios regarding Motion to Value Collateral of First Northern Bank of Dixon (.4); begin drafting Motion to Value and Memorandum of Points and Authorities (5.5). | Prep for Plan Lit | \$350.00 | 5.9 | 5.9 | \$2,065.00 |
| 4/27/21 | Jake Rios | Telephone conference with HAE to address analysis and preparation of motion to value FNB secured claim. | Prep for Plan Lit | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 4/28/21 | Thomas Willoughby | Rewrite motion to value; utilize existing evidence put into record in state court and bankruptcy case to establish maximum possible liquidation or going concern (lower) values (3.5); Work on MPAs (1.2); | Prep for Plan Lit | \$525.00 | 4.7 | 4.7 | \$2,467.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 4/28/21 | Holly Estioko | Continue drafting Motion to Value and Memorandum of Points and Authorities (5.4); conference call and e-mails with J Rios regarding same (.4). | Prep for Plan Lit | \$350.00 | 5.8 | 5.8 | \$2,030.00 |
| 4/28/21 | Jake Rios | Telephone conference with HAE regarding analysis and strategy for motion to value collateral and set FNB secured claim. (.2). Review and revise motion to value collateral. (2.4) | Prep for Plan Lit | \$450.00 | 2.6 | 2.6 | \$1,170.00 |
| 4/29/21 | Holly Estioko | Review numerous e-mails from J Rios, T Willoughby, L Kawano regarding revisions to Motion to Value and status (.5); review revisions, and make further revisions to motion, memorandum of points and authorities, and exhibit document (2.6); conference call with J Rios and with S Darms regarding motion (.3); further research on valuation issue (.4). | Prep for Plan Lit | \$350.00 | 3.8 | 3.8 | \$1,330.00 |
| 4/29/21 | Jake Rios | Work to finalize motion to value FNB collateral and secured claim. | Prep for Plan Lit | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 5/5/21 | Holly Estioko | Work on Confirmation Brief. | Prep for Plan Lit | \$350.00 | 1.5 | 1.5 | \$525.00 |
| 5/7/21 | Jake Rios | Telephone calls with TAW and HAE regarding preparation of plan confirmation brief and supporting evidence. Analysis regarding same. | Prep for Plan Lit | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 5/7/21 | Thomas Willoughby | Multiple emails with Robin K. re Lester Family Trust tax issue (.1); | Prep for Plan Lit | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 5/10/21 | Holly Estioko | Work on Confirmation Brief. | Prep for Plan Lit | \$350.00 | 1.0 | 1.0 | \$350.00 |
| 5/11/21 | Thomas Willoughby | Review and work on current "non-cram down of FNB" version of confirmation brief (1.5); Multiple calls with Holly and Jake re same (.2); | Prep for Plan Lit | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 5/11/21 | Holly Estioko | Continue to work on Confirmation Brief (4.3); e-mails and telephone calls x 2 with J Rios regarding same (.3); telephone call with T Willoughby regarding same (.1). | Prep for Plan Lit | \$350.00 | 4.7 | 4.7 | \$1,645.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 5/11/21 | Jake Rios | Telephone calls and emails with TAW and HAE regarding preparation of confirmation brief and supporting declaration. (.5). Further calls and emails regarding same. (.2) | Prep for Plan Lit | \$450.00 | 0.7 | 0.7 | \$315.00 |
| 5/12/21 | Holly Estioko | Continue to work on Confirmation Brief. | Prep for Plan Lit | \$350.00 | 4.3 | 4.3 | \$1,505.00 |
| 5/12/21 | Holly Estioko | Continue to work on Confirmation Brief and Lester Declaration (4.0); e-mail to T Willoughby and J Rios regarding same (.2). | Prep for Plan Lit | \$0.00 | 4.2 | 0.0 | \$0.00 |
| 5/12/21 | Jake Rios | Review emails and analysis regarding finalizing plan amendments and confirmation brief. (.2). Review and revise confirmation brief and declaration in support of confirmation. (2.9) | Prep for Plan Lit | \$450.00 | 3.1 | 3.1 | \$1,395.00 |
| 5/13/21 | Thomas Willoughby | Review e-mails from J Rios regarding changes to Confirmation Brief and Declaration, and review changes (.5); work on Table of Contents and Table of Authorities (.3); review e-mails from T Willoughby and H Nevins regarding Application to Modify Briefing Schedule and proposed Order, and review same (.3); Review and revise App and proposed order multiple times (1.5); Finalize and direct service and filing of same (.2); Work on getting blue signatures on order (.1); | Prep for Plan Lit | \$525.00 | 2.9 | 2.9 | \$1,522.50 |
| 5/14/21 | Holly Estioko | Review Objection to Plan by Small Business Association and consider (3); review order regarding briefing schedule (.1). | Prep for Plan Lit | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 5/14/21 | Jake Rios | Address numerous emails regarding Plan Confirmation brief. | Prep for Plan Lit | \$450.00 | 0.4 | 0.4 | \$180.00 |
| 5/18/21 | Jake Rios | Email with TAW regarding finalizing Plan. | Prep for Plan Lit | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 5/18/21 | Nick Kohlmeyer | Conference with TW re strategy and motions to be filed prior to confirmation hearing | Prep for Plan Lit | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 5/19/21 | Holly Estioko | Zoom meeting with T Willoughby, J Rios, S Darms, J Fluken regarding Confirmation Brief, Ballot tallies, and numerous confirmation issues (1.0); continue working on Confirmation Brief (.8). | Prep for Plan Lit | \$350.00 | 1.8 | 1.8 | \$630.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 5/19/21 | Jake Rios | Attend all hands meeting regarding plan confirmation briefs, motions, declarations and related issues. | Prep for Plan Lit | \$450.00 | 1.0 | 1.0 | \$450.00 |
| 5/19/21 | Thomas Willoughby | Organize (.2); and lead call with all attorneys and staff working on confirmation issues; bring team up to date on needs for two more motions, address ballot issues, classes that need to be crammed down and revisions to confirmation brief to address final filed May 18 plan (1.0); | Prep for Plan Lit | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 5/20/21 | Thomas Willoughby | Work on confirmation brief and assist with issues re ballots and classes to cram down; draft cram down sections of confirmation brief re multiple classes (2.5); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 5/20/21 | Holly Estioko | Work on Confirmation Brief (3.6); telephone call with T Willoughby regarding same (.4). | Prep for Plan Lit | \$350.00 | 4.0 | 4.0 | \$1,400.00 |
| 5/20/21 | Thomas Willoughby | Call with SBA counsel re resolution of objection (.2); Draft, revise and finalize reply to SBA Plan objection (.5); | Prep for Plan Lit | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 5/21/21 | Holly Estioko | Work on Confirmation Brief (6.4); e-mail to J Rios and T Willoughby regarding same (.1). | Prep for Plan Lit | \$350.00 | 6.5 | 6.5 | \$2,275.00 |
| 5/22/21 | Jake Rios | Review and revise Plan Confirmation Brief. | Prep for Plan Lit | \$450.00 | 1.0 | 1.0 | \$450.00 |
| 5/23/21 | Jake Rios | Multiple emails regarding Plan Confirmation materials. Prepare proposed revisions and comments to confirmation brief. | Prep for Plan Lit | \$450.00 | 1.5 | 1.5 | \$675.00 |
| 5/23/21 | Holly Estioko | Begin reviewing Ballot Declaration. | Prep for Plan Lit | \$350.00 | 0.1 | 0.1 | \$35.00 |
| 5/23/21 | Nick Kohlmeyer | Review and revise R. Lester declaration in support of confirmation | Prep for Plan Lit | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 5/24/21 | Nick Kohlmeyer | Research regarding indubitable equivalent (.4); further revisions to confirmation brief (1.5) | Prep for Plan Lit | \$325.00 | 1.9 | 1.9 | \$617.50 |
| 5/24/21 | Jake Rios | Review emails regarding plan confirmation brief. | Prep for Plan Lit | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 5/24/21 | Nick Kohlmeyer | Further revisions to R. Lester declaration in support of confirmation brief | Prep for Plan Lit | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 5/24/21 | Holly Estioko | Continue reviewing Ballot Declaration, and telephone call with S Darms regarding same (.3); check cites and shepardize all cases in Confirmation Brief (1.3). | Prep for Plan Lit | \$350.00 | 1.6 | 1.6 | \$560.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|---|-------------------|---------------------|---------------|------------------|--------------|
| 5/24/21 | Sue Darms | Revise and finalize for filing for Confirmation Brief; Dec. of R. Lester and Exhibit (.5); prepare Proof of Service; coordinate service of same (.3) | Prep for Plan Lit | \$95.00 | 0.8 | 0.5 | \$47.50 |
| 5/24/21 | Thomas Willoughby | Work on all documents in support of confirmation of Plan, including revisions to and finalization of confirmation brief, Ballot Tabulation and Declaration of Points and Authorities and preparation of exhibits to same (5.5); | Prep for Plan Lit | \$525.00 | 5.5 | 5.5 | \$2,887.50 |
| 6/24/21 | Paul Pascuzzi | Consider issues on right to convert case after confirmation before effective date, review research memo re same (.6) | Prep for Plan Lit | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 6/25/21 | Jake Rios | Analysis regarding potential conversion after Plan confirmation. Multiple emails regarding same. Draft email regarding same. | Prep for Plan Lit | \$450.00 | 0.9 | 0.9 | \$405.00 |
| 6/25/21 | Paul Pascuzzi | Emails and analysis re right to convert (.3) | Prep for Plan Lit | \$525.00 | 0.3 | 0.3 | \$157.50 |
| L110 - Fact Investigation/Development Sub Totals: | | | Prep for Plan Lit | | 347.1 | 336.3 | \$129,182.00 |
| L160 - Settlement/Non-Binding ADR | | | Prep for Plan Lit | | | | |
| 9/9/20 | Thomas Willoughby | Trade emails with Nick Marcus (Prudential's counsel) and then call with him re status, plan issues, and potential settlement issues (.3); | Prep for Plan Lit | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 9/30/20 | Thomas Willoughby | Preparation for and attend Plan settlement call with Doug Kraft and Howard Nevings; work on plan issues after call (1.6); | Prep for Plan Lit | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 10/5/20 | Thomas Willoughby | Settlement call with Prudential Counsel and Russ Burbank re possible plan filing, and prior Plan proposal to Prudential (1.0); Strategy call after first meeting with Russ and Russ Burbank (1.0); Work on revised plan proposal to Prudential balance of afternoon and send to client for review at 7pm (2.5); | Prep for Plan Lit | \$525.00 | 4.5 | 3.8 | \$1,995.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 10/6/20 | Thomas Willoughby | Work on offer to Prudential; Multiple emails re same (.5); Preparation for and then call with Russ Burbank and Russ Lester re settlement strategy with Prudential (2.5); Revise and finalize proposal to Prudential and send to Jason DeJonker (1.3); Multiple emails and calls with Jason DeJonker re proposal and to set up a settlement call (.4); Two emails re settlement with John Deere (.1); Call with Mark Serlin re same (.1); | Prep for Plan Lit | \$525.00 | 4.9 | 4.9 | \$2,572.50 |
| 10/6/20 | Lauren Kawano | Legal review and analysis of updated Prudential settlement terms and plan treatment of secured creditors' claims. | Prep for Plan Lit | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 10/8/20 | Thomas Willoughby | Preparation for and attend Plan settlement call with Prudential (1.0); Call with client re same and re proposal to FNB (.7); Call to Doug Kraft re proposal to FNB (.6); Receipt and review email from Doug Kraft re same (.2); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 10/12/20 | Thomas Willoughby | Multiple emails with Russ Burbank and review drafts (.4); and call with Russ B. re Plan A and Plan B sources and uses of cash for Prudential Plan offer (.5); Receive input from Russ Lester and exchange more emails re same, and conference call with both Russ and Russ re same (.7); Finalize and forward to Prudential (.1); | Prep for Plan Lit | \$525.00 | 1.7 | 1.7 | \$892.50 |
| 10/13/20 | Thomas Willoughby | Email from Jason DeJonker questioning what sources and uses chart meant (.1); Set up call to discuss, and call with Russ Burbank re same (.1); | Prep for Plan Lit | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 10/31/20 | Thomas Willoughby | Settlement strategy meeting with client and Russ Burbank regarding plan and Prudential requirements (4.0); Travel to and from Client's offices (.5 not billed); | Prep for Plan Lit | \$525.00 | 4.5 | 4.0 | \$2,100.00 |
| 11/11/20 | Thomas Willoughby | Conference call with Prudential's counsel and Russ Burbank re plan issues (.5); Long call with Russ Burbank re all the different settlement and plan spreadsheets (.7); Multiple emails and a call with Jamie Dreher re Plan issues (.5); | Prep for Plan Lit | \$525.00 | 1.7 | 1.7 | \$892.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 11/17/20 | Thomas Willoughby | Receipt and review revised alternative settlement Plan budget spreadsheet from Russ Burbank -- multiple variations (.5); Call with Russ re same (.5); | Prep for Plan Lit | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 11/21/20 | Thomas Willoughby | Draft settlement bullet points to send to Prudential and FNB (1.2); Draft cover email and circulate to client; multiple revisions to same and to bullet points (2.4); | Prep for Plan Lit | \$525.00 | 3.6 | 3.6 | \$1,890.00 |
| 11/22/20 | Thomas Willoughby | Receipt and review revised settlement model with changes from Russ Lester and incorporate budget changes into settlement bullet points (1.5); | Prep for Plan Lit | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 11/23/20 | Thomas Willoughby | Continue working on Bullet Points offer (with excel spreadsheets) to FNB and Prudential (2.5); Draft cover email and circulate to client and Russ Burbank for review (.2); Call with Russ Burbank and client re same (.5); Finalize and send Plan overview and outlines to Prudential and FNB's counsel (.5); | Prep for Plan Lit | \$525.00 | 3.7 | 3.7 | \$1,942.50 |
| 11/24/20 | Thomas Willoughby | Multiple emails and call with Mark Serlin re settlement with John Deere re insurance issue and plan treatment issue (.3); Receipt and review spreadsheet from client re payments to John Deere and analyze same (.2); Draft long email to John Deere and circulate to client (.6); Call with Russ L. re same (.2); | Prep for Plan Lit | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 12/1/20 | Thomas Willoughby | Draft email to Doug Kraft responding to his request for a written plan proposal (.2); Draft list of pending issues and send to client and Russ Burbank (.4); Continue Drafting of Disclosure Statement all afternoon (3.5); | Prep for Plan Lit | \$525.00 | 4.1 | 4.1 | \$2,152.50 |
| 12/4/20 | Thomas Willoughby | Receipt and review multiple plan spreadsheet options from Russ Burbank (.3); Call with Russ Burbank re Plan pro forma for Disclosure Statement (.5); Put together proposal from existing draft plan to FNB (1.2); ; circulate to client and to Russ Burbank for review; Call with both re same (.3); Finalize email and send Plan proposal to Doug Kraft (.2); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|----------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 12/7/20 | Thomas Willoughby | Receipt and review response to prior Plan proposal and review same multiple times (.6); Draft email to client re same (.2); Review interest rate research from Lauren and Jake Rios (.3); Conduct further research on same (.5); Preparation and attend call with Doug Kraft re plan settlement issues (.5); | Prep for Plan Lit | \$525.00 | 2.1 | 2.1 | \$1,102.50 |
| 12/17/20 | Thomas Willoughby | Call with Russ Burbank re settlement options re FNB in Plan as filed then add Russ Lester to call (1.2); | Prep for Plan Lit | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 1/6/21 | Thomas Willoughby | Review claim filed by FNB (.2); Preparation for and then call with Doug Kraft re Plan treatment response and other plan issues (.7); | Prep for Plan Lit | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 1/8/21 | Thomas Willoughby | Draft proposed agenda for call and circulate same (.5); Organize and prepare for and then attend call with Client and Russ Burbank re Plan settlement strategy (2.0); Draft notes after call and work on John Deere settlements; multiple communications with Mark Serlin re same (.5); | Prep for Plan Lit | \$525.00 | 3.0 | 3.0 | \$1,575.00 |
| 1/11/21 | Thomas Willoughby | Multiple continued emails and new long settlement email to Mark Serlin re plan treatment for John Deere (.6); Trade emails with Jason DeJonker re setting up plan settlement call (.1); | Prep for Plan Lit | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 1/12/21 | Thomas Willoughby | Draft proposed alternate Plan Treatment and send to client for review (.6); Call with client re same and re location of forks and other issues (.2); Finalize and send settlement proposal and revised plan treatment for John Deere to Mark Serlin (.2); Review further proofs of claim filed by FNB and preparation for and then call with Doug Kraft and Howard Nevins re Plan settlement status what's next (maybe mediation?) (1.5); Work on plan settlement ideas for Prudential and FNB (1.2); Trade emails with Jason DeJonker re settlement call with Prudential (.1); | Prep for Plan Lit | \$525.00 | 3.8 | 3.8 | \$1,995.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 1/13/21 | Thomas Willoughby | Multiple communications with Mark Serlin (John Deere's counsel) and client re location of "missing fork" and send picture of fork to Mark Serlin (.3); Draft multiple plan language proposals with Mark Serlin (.3); | Prep for Plan Lit | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 1/13/21 | Thomas Willoughby | Conference call with Russ Lester and Russ Burbank re mediation alternative (1.0); | Prep for Plan Lit | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 1/13/21 | Lauren Kawano | Continue to work on language for consensual treatments of SBA and John Deere (.5); Call with Ford counsel and work on proposed language for Ford as well (.4); Work with Lauren on Plan amendments and direct her re same (.5); Work on Prudential default interest issue and other Plan objection issues (1.0); Call with client re same (.3); Receipt and review from client email re prior Prudential knowledge of FNB issues (.1); | Prep for Plan Lit | \$325.00 | 2.8 | 2.8 | \$910.00 |
| 1/14/21 | Thomas Willoughby | Continue to trade emails with Mark Serlin and Russ Lester re John Deere settlement (.2); Receipt and review email from Christina Goebelsmann (SBA's counsel) re Plan treatment and draft email to client re same (.2); Call with Christna G. re Plan Treatment options for PPP and IDL loans (.5); | Prep for Plan Lit | \$525.00 | 0.9 | 0.9 | \$472.50 |
| 1/19/21 | Thomas Willoughby | Receipt and review Plan proposal from FNB (.5); Draft email to client and Russ B. re same (.1); Call with Client and Russ B. re same (.5); | Prep for Plan Lit | \$525.00 | 1.1 | 1.1 | \$577.50 |
| 1/21/21 | Thomas Willoughby | Work on John Deere settlement motion (1.0); Draft Notice of Hearing (.3); Draft Declaration of Russ Lester re same (.4); Review and revise Declaration of Russ Lester re same (.2); Conference call with Russ Burbank and Russ Lester regarding same and re other Plan issues (.5); Receipt and review signed declaration and finalize and sign all other documents (.2); | Prep for Plan Lit | \$525.00 | 2.6 | 2.6 | \$1,365.00 |
| 1/21/21 | Thomas Willoughby | Prepare for and attend a long call with Russ Burbank regarding the Plan A budget as a model for the amended plan (1.5); | Prep for Plan Lit | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 1/21/21 | Sue Darms | Email to R. Lester with Dec. ISO Motion to Approve Settlement with John Deere for review and signature | Prep for Plan Lit | \$95.00 | 0.2 | 0.2 | \$19.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 1/22/21 | Thomas Willoughby | Receipt and review revised budget (.5) and then conference with Russ Lester and Russ Burbank re same (1.5); Multiple emails with Doug Kraft and Howard Nevins re a Plan settlement call (.1); Work balance of afternoon on review with Russ Burbank the Prudential proposal, the FNB proposal and how the Plan A budget can be made to work (2.8); Prepare for and attend 4pm Plan settlement call (1.0); | Prep for Plan Lit | \$525.00 | 5.9 | 5.9 | \$3,097.50 |
| 1/23/21 | Thomas Willoughby | Work all day into late evening on plan settlement and amendment issues; begin with 8 am conference call with Russ Burbank and then also Russ Lester regarding the dynamic model summer: conference call with Doug Kraft and Howard Nevins regarding settlement issues; receipt and review long FNB written proposal at 4pm, and evaluate same; Continue drafting of amended Plan treatments to incorporate FNB and Prudential deal points; Set up early call on Sunday to address amended plan issues and proposals from FNB and Prudential (8 a.m. to 9 p.m. – capped at 8 hours); | Prep for Plan Lit | \$525.00 | 8.0 | 8.0 | \$4,200.00 |
| 1/24/21 | Thomas Willoughby | Preparation for and attend Long Conference call with client and Russ Burbank re Plan amendments, and settlement proposals to FNB and Prudential and mediation alterantive (2.5); Work with Russ Burbank on updated 5pm version then 6pm version of Plan A dynamic model budget (2.0); Review and revise bullet point settlement points with FNB and Prudential (1.); Email to Jason DeJonker re a settlement call (.1) (total capped at 4 to achieve 8 hour cap) | Prep for Plan Lit | \$525.00 | 4.7 | 4.0 | \$2,100.00 |
| 1/24/21 | Thomas Willoughby | Continue to work on amending Plan; Draft proposed settlement notes with Prudential and FNB (4.0); | Prep for Plan Lit | \$525.00 | 4.0 | 4.0 | \$2,100.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 1/25/21 | Thomas Willoughby | Worked all day on Plan, Mediation and Settlement Issues Started at 4:00 a.m. with email to Jason DeJonker re call; Work on Plan issues until 8am call with Russ Burbank re potential settlement with FNB and to prepare for call with Prudential; Draft update to Holly Estioko and Jake Rios on focus of plan confirmation work and likelihood for Plan confirmation litigation; Call with Prudential; Draft Plan A checklist and forward to client and Russ Burbank; review email to FNB re tax attributes; Review and revise draft proposal to Prudential and forward to client; Noon call to discuss with Russ Lester and Russ Burbank; Finalize long settlement proposal email to Prudential; Plan confirmation litigation team call; Review multiple emails re tax attributes with Doug Kraft; Revise FNB Plan proposal and circulate it plus draft dynamic model budget to Russ Lester for review; Call with Russ B and Russ L. re FNB proposal; Draft redline of offer to FNB and send off to client and Russ Burbank . Then Receipt and review of final settlement budget from Russ B. and forwarded to Doug Kraft and Howard Nevins. Finalize FNB offer and send to Howard and Doug (4:00 a.m. to 7:00 p.m. 15 hours, capped at 8:00) | Prep for Plan Lit | \$525.00 | 15.0 | 8.0 | \$4,200.00 |
| 1/26/21 | Thomas Willoughby | Multiple communications with Jason DeJonker and Doug Kraft on Plan settlement issues (.5); Numerous calls and conference calls all day re Plan settlement issues (1.2); Work on plan, settlement terms in evening (3.0); | Prep for Plan Lit | \$525.00 | 4.7 | 4.7 | \$2,467.50 |
| 1/29/21 | Thomas Willoughby | Set up strategy call re Plan mediation with Russ Lester on Saturday morning and multiple emails re same (.2); Call with Judge Newsome re same (.5); | Prep for Plan Lit | \$525.00 | 0.7 | 0.7 | \$367.50 |
| 1/30/21 | Thomas Willoughby | Preparation for and attend Conference call with Russ Lester, and Russ Burbank to discuss mediation plan and settlement issues (3.0); | Prep for Plan Lit | \$525.00 | 3.0 | 3.0 | \$1,575.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 2/1/21 | Thomas Willoughby | Work on mediation; multiple calls with Jams, and Prudential's and FNB's counsel re same; Draft email proposal to FNB and Prudential (1.2); Multiple emails with Jams and Judge Newsome re same (.3); Organize, prepare for and attend long settlement call with Doug Kraft and Howard Nevins (FNB) re mediation and outline of plan (1.5); | Prep for Plan Lit | \$525.00 | 3.0 | 3.0 | \$1,575.00 |
| 2/1/21 | Thomas Willoughby | Trade emails with Russ Burbank re, then prepare for and long call with Russ Burbank and Russ Lester re mediation and settlement structure and issues (1.5); | Prep for Plan Lit | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 2/2/21 | Thomas Willoughby | Draft email to Ms Hanley re mediation status and re timing of Potential call with Judge Newsome (.2); Receipt and review email back with call in detail (.1); Call with Jason DeJonker re mediation (.2); Emails regarding, then set up litigation team call regarding potential emergency motion in the Lester case (.1); Preparation for and then status call with litigation team re motion to approve mediation and preparation of mediation brief (.5); Call with Doug Kraft re meditation (.2); Draft status report to Russ Lester regarding prudential agreement to mediation and call set with Judge Newsome (.2); Trade emails with and then call with Jamie Dreher regarding mediation possibility and other case issues (.2); Review and revise application to continue DS hearing (.4); Circulate call in number for call with Judge Newsome (.1); | Prep for Plan Lit | \$525.00 | 2.2 | 2.2 | \$1,155.00 |
| 2/2/21 | Thomas Willoughby | Work on Employment and compensation application for Judge Newsome (.5); | Prep for Plan Lit | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 2/2/21 | Holly Estioko | Begin drafting cram down section of confirmation brief for use in Mediation Brief (2.9); review e-mails from T Willoughby and R Newsome regarding mediation (.2). | Prep for Plan Lit | \$350.00 | 3.1 | 3.1 | \$1,085.00 |
| 2/3/21 | Sue Darms | Draft application to appoint mediator, declaration and order | Prep for Plan Lit | \$95.00 | 0.4 | 0.4 | \$38.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 2/3/21 | Thomas Willoughby | Work on mediation details; emails with Jams re same; Preparation for and attend call with Judge Newsome and FNB and Prudential Counsel (1.2); | Prep for Plan Lit | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 2/3/21 | Sue Darms | Finalize for filing Application for Authority to Appoint Mediator, Declaration of Lester, Exhibit and Order; prepare Proof of Service; coordinate email service | Prep for Plan Lit | \$0.00 | 1.1 | 0.0 | \$0.00 |
| 2/4/21 | Thomas Willoughby | Organize litigation team strategy call re prep for confirmation hearing and mediation brief (1.0); Direct Lauren K. re preparation of NDA for mediation (.1); | Prep for Plan Lit | \$525.00 | 1.1 | 1.1 | \$577.50 |
| 2/5/21 | Thomas Willoughby | Multiple emails re retention agreement for Jams (.1); | Prep for Plan Lit | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 2/5/21 | Thomas Willoughby | Work on revised term sheet per Judge Newsome's request that can be used at mediation (2.0); Circulate to client for review; Work on exclusivity order (.2); Begin drafting of mediation brief due on Monday (3.4); | Prep for Plan Lit | \$525.00 | 5.6 | 5.6 | \$2,940.00 |
| 2/5/21 | Sue Darms | Telephone conference with Nationwide re hand delivery of Mediation Brief on Feb. 8; email to Nationwide with contact info. | Prep for Plan Lit | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 2/5/21 | Lauren Kawano | Review and comment on term sheet in preparation for mediation of plan and disclosure statement disputes with Prudential. | Prep for Plan Lit | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 2/6/21 | Thomas Willoughby | In office working at 9:45, leave at approx. 10 pm. Worked all day on mediation brief, form term sheet for Prudential and FNB, and work with Russ Burbank on Dynamic live excel model of forward looking three year Plan budget for mediation (capped at 8 hours); | Prep for Plan Lit | \$525.00 | 8.0 | 8.0 | \$4,200.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 2/7/21 | Thomas Willoughby | Continue to work on Monday filings and revised and forwarded proposed form of mediation statement to client for review (2.0); Drafted proposed response to FNB offer for review by client (.1.5); Long call with client and Russ Burbank re same (1.5); Finalize and send proposal to FNB's counsel (.3); | Prep for Plan Lit | \$525.00 | 5.3 | 5.3 | \$2,782.50 |
| 2/8/21 | Thomas Willoughby | Two calls with Jams dealing with retention of Judge Newsome for mediation (.5); | Prep for Plan Lit | \$525.00 | 0.5 | 0.5 | \$262.50 |
| 2/8/21 | Lauren Kawano | Review and revise mediation brief regarding plan disputes. | Prep for Plan Lit | \$325.00 | 4.2 | 4.2 | \$1,365.00 |
| 2/8/21 | Thomas Willoughby | Zoom call with Russ Burbank and Russ Lester and revising and finalizing mediation statement (3.5) ;Multiple emails calls and conferences re same (.5); Revise and finalize and continue to work on documents and exhibit (1.4);; | Prep for Plan Lit | \$525.00 | 5.4 | 5.4 | \$2,835.00 |
| 2/8/21 | Jake Rios | Review and revise Mediation Brief regarding Plan Confirmation issues. Multiple emails regarding same. | Prep for Plan Lit | \$450.00 | 1.1 | 1.1 | \$495.00 |
| 2/8/21 | Sue Darms | Prepare binder for Mediator which includes Mediation Briefs and Exhibits | Prep for Plan Lit | \$95.00 | 0.8 | 0.8 | \$76.00 |
| 2/8/21 | Sue Darms | Prepare binder for Mediation Briefs and Exhibits for Russell Burbank; coordinate overnight delivery | Prep for Plan Lit | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 2/8/21 | Sue Darms | Revise and finalize for filing Notice of Continued Hearings - FWP-2, FWP-14, FWP-17 and NRM-1 (.6); prepare Proof of Service; coordinate service via email and mail (.4 not billed); | Prep for Plan Lit | \$95.00 | 1.0 | 0.6 | \$57.00 |
| 2/8/21 | Sue Darms | Prepare binder for Mediation Briefs and Exhibits for Russell Lester; coordinate overnight delivery | Prep for Plan Lit | \$95.00 | 0.5 | 0.5 | \$47.50 |
| 2/8/21 | Sue Darms | Review and finalize Shared Mediation Brief | Prep for Plan Lit | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 2/8/21 | Sue Darms | Review and finalize Confidential Mediation Brief | Prep for Plan Lit | \$95.00 | 0.4 | 0.4 | \$38.00 |
| 2/8/21 | Thomas Willoughby | Multiple emails to and from Kathleen Hanley re mediation issues and employment of Jams (.3); | Prep for Plan Lit | \$525.00 | 0.3 | 0.3 | \$157.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 2/9/21 | Thomas Willoughby | Continue work on preparation for mediation, and receipt and review live version of plan excel model for mediation; draft and send deal points to Prudential (2.0); Receipt and review Prudential's proposed term sheet at 6:30 p.m. Work non-stop from receipt of Prudential term sheet until mid-night crafting a counter proposal; Long conference call with client and Russ Burbank re same (5.5) | Prep for Plan Lit | \$525.00 | 7.5 | 7.5 | \$3,937.50 |
| 2/9/21 | Lauren Kawano | Review DIP and Prudential's term sheets in preparation for mediation. | Prep for Plan Lit | \$0.00 | 1.4 | 0.0 | \$0.00 |
| 2/10/21 | Lauren Kawano | Attend mediation to resolve plan issues with Prudential and FNB (not billed). | Prep for Plan Lit | \$325.00 | 9.6 | 9.6 | \$3,120.00 |
| 2/10/21 | Thomas Willoughby | Preparation for mediation and attend pre-call with client and Russ Burbank, and then attend mediation all day into the evening (10.0, capped at 8 hours) | Prep for Plan Lit | \$525.00 | 10.0 | 8.0 | \$4,200.00 |
| 2/10/21 | Lauren Kawano | Legal strategy and analysis regarding mediation | Prep for Plan Lit | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 2/11/21 | Thomas Willoughby | Draft mediation status report to Jake Rios, Holly E. and Lauren K, which directs issues to be researched that arose during mediation (.5); Receipt and review email from Doug K. re last plan settlement proposal (.1); Prepare for and attend conference call with with Doug K. Howard N. and Russ B re same (1.2); Call with client re same (.3); Drafting Prudential mediation Term Sheet (2.0); | Prep for Plan Lit | \$525.00 | 4.1 | 4.1 | \$2,152.50 |
| 2/12/21 | Thomas Willoughby | Receipt and review email from Nick Marcus and then call with Nick Marcus re Prudential Term sheet (.5); Receipt and review revised Dynamic Model budget with Prudential agreement worked into it (.2); Calls with Client and Russ Burbank re same (.5); | Prep for Plan Lit | \$525.00 | 1.2 | 1.2 | \$630.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 2/15/21 | Thomas Willoughby | Trade emails re Call with Prudential re status of term sheet and upcoming hearings; Set up Tuesday conference call (.2); Continue to work on Prudential deal points outline in prep for conference call (2.0); | Prep for Plan Lit | \$525.00 | 2.2 | 2.2 | \$1,155.00 |
| 2/16/21 | Thomas Willoughby | Continue preparation for and conference call with Jason DeJonker, Nick Marcus, and Russ Burbank re plan settlement deal and future hearings (1.0); | Prep for Plan Lit | \$525.00 | 1.0 | 1.0 | \$525.00 |
| 2/17/21 | Thomas Willoughby | Multiple communications with Prudential's counsel re delay in turning term sheet from mediation (.2); Review long email from Doug K. re same (.1); | Prep for Plan Lit | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 2/18/21 | Lauren Kawano | Legal strategy and analysis regarding plan confirmation and settlement status. | Prep for Plan Lit | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 2/18/21 | Thomas Willoughby | Receipt and review Prudential term sheet; work on same balance of day, multiple call and emails re same (3.2); | Prep for Plan Lit | \$525.00 | 3.2 | 3.2 | \$1,680.00 |
| 2/19/21 | Lauren Kawano | Email to/from D. Kraft, J. DeJonker, H. Nevins, and N. Marcus regarding stipulation and order to continue hearing. | Prep for Plan Lit | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 2/19/21 | Thomas Willoughby | Receipt and review dynamic model updated for Prudential changes to term sheet and call with Russ Burbank re same (.2); Long Conference call with Russ B. and then Russ Lester to review Prudential changes to term sheet and Dynamic model and whether Plan works (2.5); | Prep for Plan Lit | \$525.00 | 2.7 | 2.7 | \$1,417.50 |
| 2/21/21 | Thomas Willoughby | Work on revisions to Prudential Term sheet and response to same (2.5); Multiple emails and calls throughout day re Prudential deal issues (.6); Draft bullet points to send to Prudential and circulate to client and Russ B. and Robin K. for comments (1.0); Multiple emails with Jason DeJonker re bullet points timing and call to discuss term sheet issues (.6); continue to work on response to term sheet (1.5); | Prep for Plan Lit | \$525.00 | 6.2 | 6.2 | \$3,255.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 2/22/21 | Thomas Willoughby | Preparation for call with Prudential (.5); Attend conference call with Jason DeJonker and Russ Lester (.8); 2d call with Russ Burbank re strategy in light of differences and going back to Newsome (.3); Draft response to Prudential and forward to client for review (1.0); Long strategy call with Russ Lester and Russ Burbank re Prudential deal, and going back to Judge Newsome; as well as discussions on cram down options with FNB (2.5); Multiple emails with Jason DeJonker re capital gain issues and follow up call (.3); Call with Nick Marcus re tax issue (.3); Many more emails with Jason DeJonker re tax issue (.2); Multiple calls and emails with parties re disclosure statement and plan confirmation scheduling issues (.5); | Prep for Plan Lit | \$525.00 | 6.4 | 6.4 | \$3,360.00 |
| 2/23/21 | Lauren Kawano | Review email from T. Willoughby regarding FNB's proposed term sheet and Prudential's revised term sheet. | Prep for Plan Lit | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 2/23/21 | Thomas Willoughby | Work on FNB term sheet and Prudential Term Sheet most of day (3.0); Forward to client for review (.1); Receipt of request from FNB to change how NOLs will be used under plan and forward to Robin; Receipt and review response and work into FNB term sheet (.2); Long conference call with Russ Lester and Russ Burbank re tax issues and how timing of sales is crucial to ability to pay capital gain taxes under Prudential deal and likely FNB treatment; and re Prudential and FNB term sheets to be circulated (1.5); | Prep for Plan Lit | \$525.00 | 4.8 | 4.8 | \$2,520.00 |
| 2/23/21 | Lauren Kawano | Review and analyze Prudential and FNB term sheets. | Prep for Plan Lit | \$325.00 | 2.2 | 2.2 | \$715.00 |
| 2/25/21 | Thomas Willoughby | Review multiple emails and documents re tax issues, and re revisions to Dynamic model to account for same (.3); Call with Russell Burbank re same (.2); Continue working on FNB and Prudential term sheets to incorporate newest budget and Plan issues (1.3); | Prep for Plan Lit | \$525.00 | 1.8 | 1.8 | \$945.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 2/26/21 | Thomas Willoughby | Work from 8 a.m. to 2 p.m. on FNB and Prudential term sheets; drafting separate long cover emails to same; finalization of form of Dynamic Model to be attached to same and multiple calls and emails with client and Russ Burbank re approval to send both proposals off concurrently (6.0); | Prep for Plan Lit | \$525.00 | 6.0 | 6.0 | \$3,150.00 |
| 2/28/21 | Thomas Willoughby | Exchange emails with Jason DeJonker over weekend re settlement proposal re Term Sheet issues (.2); | Prep for Plan Lit | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/1/21 | Thomas Willoughby | Trade emails and a call with Kathleen Hanley of Jams re additional assistance needed from Judge Newsome (.3); | Prep for Plan Lit | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 3/3/21 | Thomas Willoughby | Receipt and review email from Jason DeJonker re status of Prudential's response (.1); Work on and analyze Plan treatment of FNB and Prudential; Draft up alternative settle with FNB and litigate with Prudential plan; Draft long email to Russ Burbank regarding alternative Plan (2.3); | Prep for Plan Lit | \$525.00 | 2.4 | 2.4 | \$1,260.00 |
| 3/4/21 | Thomas Willoughby | Receipt and review email from Prudential with it's term sheet response and draft notes re same (1.2); Forward to client and work on scheduling a call to discuss with Russ Lester and Russ B. (.3); | Prep for Plan Lit | \$525.00 | 1.5 | 1.5 | \$787.50 |
| 3/5/21 | Thomas Willoughby | Call with Russell Lester about using Judge Newsome again to deal with Prudential (.2); Reach out to Judge Newsome re dealing with Prudential's term sheet response (.2); | Prep for Plan Lit | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 3/6/21 | Thomas Willoughby | Go through Prudential Term Sheet again in preparation for call with client (.5); Pre-Call with Russ Burbank and then call with Russ Lester and Russ B. re mediation and Thursday deadline to file Plan (1.5); | Prep for Plan Lit | \$525.00 | 2.0 | 2.0 | \$1,050.00 |
| 3/7/21 | Thomas Willoughby | Trade emails with Judge Newsome and set up call to discuss breakdown between Prudential and DIP (.3); | Prep for Plan Lit | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 3/8/21 | Thomas Willoughby | Received redline terms from FNB and drafted short response (.1); | Prep for Plan Lit | \$525.00 | 0.1 | 0.1 | \$52.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 3/8/21 | Thomas Willoughby | Prepare for call with Judge Newsome (.5); Call with Russ B. and client to review deal points also in prep for call with Judge Newsome (1.0); Call with Judge Newsome re disputes post-mediation with Prudential (.8); Draft response to Prudential on its term sheet with bullet point responses after call with Judge Newsome (1.5); 2d call with Russ L and Russ B re bullet points (.8); | Prep for Plan Lit | \$525.00 | 4.6 | 4.6 | \$2,415.00 |
| 3/9/21 | Thomas Willoughby | Preparation for and attend conference call with Prudential and Judge Newsome (1.5); Revised Prudential Term Sheet and inserted Bullet Points as amended in mediation call with Judge Newsome (1.2); Forward to client for review and comments and call with client re same (.5); Revise and finalize response to FNB and then email response (.5); | Prep for Plan Lit | \$525.00 | 3.7 | 3.7 | \$1,942.50 |
| 3/11/21 | Sue Darms | Finalize for filing Status Report for Plan Mediation Process; prepare Proof of Service; coordinate service of same | Prep for Plan Lit | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 3/11/21 | Thomas Willoughby | Work on proposal to send to FNB under mediation privilege (1.3); Forward to client for review (.1); | Prep for Plan Lit | \$525.00 | 1.4 | 1.4 | \$735.00 |
| 3/11/21 | Thomas Willoughby | Draft Status Report re Mediation and re current treatment of FNB, circulate to client and Russ B. for review (1.5); Receipt and review inventory report by FNB expert prior to filing (.4); Multiple communications with Lauren K. re changes to Mediation Status Report and proofing same (.3); Call with client re Mediation Status Report and inventory issue (1.0); Continue work on and review and finalize Mediation Status report and direct service and filing of same (.7); | Prep for Plan Lit | \$525.00 | 3.9 | 3.9 | \$2,047.50 |
| 3/15/21 | Thomas Willoughby | Continue to work on finalizing deal with Prudential, multiple calls emails and exchanges of drafts re same (2.5); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 3/18/21 | Thomas Willoughby | Prepare for and then call with Prudential counsel re term sheet deal points (.5); Review current version of model and then call with client and Russ Burbank on Model changes and call with Prudential (.5); | Prep for Plan Lit | \$525.00 | 1.0 | 1.0 | \$525.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 3/22/21 | Thomas Willoughby | Continue work on DS (2.0); Draft long email to client and Russ B. re same and other plan issues (.3); Call with Doug Kraft to try to get FNB back onboard (.5); Send First Southern National case to Doug re confirmation issue (.1); Call with Jason DeJonker and Russ Burbank re next steps (.7); Draft third version of Prudential Term Sheet; forward to client for review (1.8); Call with client re same (.5); | Prep for Plan Lit | \$525.00 | 5.9 | 5.9 | \$3,097.50 |
| 3/23/21 | Thomas Willoughby | Over 20 emails and multiple calls with parties (including a settlement call with Doug Kraft) and work most of day on preparation for call with Prudential agreement and Prudential's revisions to draft Plan that included terms from meditation; revise and circulate redlined version of term sheet (4.2); | Prep for Plan Lit | \$525.00 | 4.2 | 4.2 | \$2,205.00 |
| 3/24/21 | Thomas Willoughby | Continue working on Prudential term sheet and draft notes re same (1.4); Call with Jason DeJonker and Russ Burbank re same (.5); | Prep for Plan Lit | \$525.00 | 1.9 | 1.9 | \$997.50 |
| 3/27/21 | Thomas Willoughby | Work all morning on Plan and DS ; Draft long status report and timeline for client and Prudential's review; revise and finalize; (3.0) | Prep for Plan Lit | \$525.00 | 4.5 | 4.5 | \$2,362.50 |
| 3/30/21 | Thomas Willoughby | Revise timeline and term sheet deal point issues in preparation for 10:00 a.m. call with Jason DeJonker and Nick Marcus (.7); Attend call (.6); Multiple emails and calls re Work Out Agreement after call (.8); | Prep for Plan Lit | \$525.00 | 2.6 | 2.6 | \$1,365.00 |
| 3/30/21 | Jake Rios | Emails regarding Prudential Plan Agreement. | Prep for Plan Lit | \$450.00 | 0.2 | 0.2 | \$90.00 |
| 3/30/21 | Lauren Kawano | Teleconference with J. DeJonker, C. Kuhn, and N. Marcus regarding term sheet, plan and disclosure statement. | Prep for Plan Lit | \$325.00 | 1.0 | 1.0 | \$325.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 4/11/21 | Thomas Willoughby | Work on drafting, revising and creating comprehensive settlement proposal to be sent concurrently to response to Doug Kraft's hostile email (2.2); Long Conference call with Russ Lester and Russ Burbank re same (2.0); Receipt and review revised dynamic model with proposal included (.2); Work on settlement proposal to FNB after call (1.0) Finalize and send same (.3 (capped at .1 to achieve 8 hour total); | Prep for Plan Lit | \$525.00 | 5.7 | 5.5 | \$2,887.50 |
| 4/12/21 | Thomas Willoughby | Work from 7:30 a.m. to 8.41 pm on Plan possible settlement with FNB , conference calls with Prudential and Client; (over 70 emails dealt with), and forwarded comprehensive settlement proposal to FNB (13 capped at 8 hours) | Prep for Plan Lit | \$525.00 | 13.0 | 8.0 | \$4,200.00 |
| 4/13/21 | Holly Estioko | Review e-mails and First Northern Bank proposal from T Willoughby (.4); | Prep for Plan Lit | \$350.00 | 0.4 | 0.1 | \$35.00 |
| 4/13/21 | Thomas Willoughby | Work on amended disclosure statement and circulate to Prudential (1.4); Draft detailed response to FNB Plan settlement proposal (2.3); Circulate and long conference call with Client and Russ Burbank to go through detailed response (2.0); Multiple calls and emails with FNB and Prudential re same (1.0); Revise and draft email re FNB Plan proposal, finalize and send (.5); Multiple communications re scheduling and DS and Plan amendments and work on scheduling a Court conference call with Judge Sargis (.7); Communications with Jamie Dreher regarding potential deal with FNB (.2); (8.1, capped at 8) | Prep for Plan Lit | \$525.00 | 8.1 | 8.0 | \$4,200.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 4/14/21 | Thomas Willoughby | Continue work on amendments to DS and to FNB settlement Plan (2.5); Multiple communications re scheduling and DS amendments and work on scheduling a Court conference call with Judge Sargis (.5); Work on solicitation package documents and issues (.5); Receipt and review DS order from court (.1); Revise and finalize amended DS and send to Lori. M. for proofing and preparation of final forms to circulate and file (1.2); | Prep for Plan Lit | \$525.00 | 4.8 | 4.8 | \$2,520.00 |
| 4/15/21 | Thomas Willoughby | Multiple emails re, prepare for and attend conference call with Judge Sargis, FNB (Howard and Doug) and Prudential (Jason) (.5; not billed due to being over 8 hour cap); | Prep for Plan Lit | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 4/17/21 | Thomas Willoughby | Attention to scheduling an FNB settlement response call on Sunday (.1); Review email from Howard Nevins re settlement status (.1); | Prep for Plan Lit | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 4/18/21 | Thomas Willoughby | Continue work revising Plan to match settlement evolution (1.5), and with Russ Burbank worked on sections for amended disclosure statement (3.0); After lunch long call with client and Russ Burbank re potential deal with FNB and go through bullet point outline on zoom (2.0); After call, revise and finalize proposal to FNB and email to Doug Kraft and Howard Nevins (.3); | Prep for Plan Lit | \$525.00 | 6.8 | 6.8 | \$3,570.00 |
| 4/19/21 | Lauren Kawano | Draft motion for authority to pay additional mediation fees from previously approved cash collateral. | Prep for Plan Lit | \$0.00 | 1.4 | 0.0 | \$0.00 |
| 4/19/21 | Thomas Willoughby | Receipt and review revised Plan from Howard Nevins in response to exchange of proposals over past week (.2); Conference call with Howard Nevins, Doug Kraft and Russ Burbank re plan markup (2.0); Review amended plan in detail and make long notes re same (2.0); | Prep for Plan Lit | \$525.00 | 4.2 | 4.2 | \$2,205.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 4/20/21 | Thomas Willoughby | Drafting redline plan to respond to Doug Kraft's settlement proposal and then forward to client and Russ B. (5.4); Call with Russ Lester and Russ Burbank at 6 p.m. re proposed response to FNB (1.0); Finalize redline plan to send to FNB and email to Doug and Howard at 7:24 p.m. (.4); Draft employment application for Westmark Group. | Prep for Plan Lit | \$525.00 | 6.8 | 6.8 | \$3,570.00 |
| 4/23/21 | Thomas Willoughby | Receipt and review "amended" redline from FNB in response to my amended redline plan; Work from receipt (3:45) to when I sent same and potential response to client at 7:47 annd work on setting up conference call re same (4.0); | Prep for Plan Lit | \$525.00 | 4.0 | 4.0 | \$2,100.00 |
| 4/29/21 | Thomas Willoughby | After hearing, analyze options, develop checklist re same (1.0); Call with Russ Burbank and Russ Lester to discuss mediation option with Judge Sargis (.5); Multiple emails with FNB and Prudential re same and then call with all parties to discuss Judge Sargis mediation altertnative (1.0); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 4/30/21 | Thomas Willoughby | Continue to work on application and proposed form of Order re Chapter 11 Plan Status Conference (.5); Multiple emails and calls re same (.4); Revise and finalize documents and direct service and filing of same (.5); | Prep for Plan Lit | \$525.00 | 1.4 | 1.4 | \$735.00 |
| 5/2/21 | Thomas Willoughby | Receipt and review FNB's May 2 proposal (.5); Draft comments to FNB's proposal (1.8); Multiple emails setting up call (.1); Attend Call with Russ Lester and Russ Burbank, go through comments/response to FNB line by line (.7); Revise counter proposal and circulate to client again (.5); Receipt and review Russ Lester's proposed revisions and incorporate in (.3); | Prep for Plan Lit | \$525.00 | 3.8 | 3.8 | \$1,995.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 5/3/21 | Thomas Willoughby | Multiple calls and emails re settlement conference and scheduling same (.5); Preparation for and attend two long zoom calls with Russ B. Howard Nevins and Doug Kraft attempting to frame issues for settlement conference (3.0); Draft response to Sunday FNB settlement proposal (2.3); Revise and finalize (after multiple communications re comments) App and Order re Settlement Conference (.5); | Prep for Plan Lit | \$525.00 | 6.3 | 6.3 | \$3,307.50 |
| 5/4/21 | Thomas Willoughby | Continue to work on preparation for Settlement Conference with Judge Sargis all day until 2:39 a.m. when last outline/mediation proposal was printed for mediation (Over 20 hours in office, Capped at 8 hours) | Prep for Plan Lit | \$525.00 | 8.0 | 8.0 | \$4,200.00 |
| 5/6/21 | Thomas Willoughby | Receipt and review of request for current version of settlement plan from Doug Kraft and find and email back at 6.51 a.m. (.2); Receipt and review Prudential Plan red line with proposed changes re definitions (.4); Call with client regarding outcome of settlement conference and next steps (.5); Take notes of deal points and begin drafting revised Plan (2.3); Receipt and review FNB's proposed redline of Plan based on Settlement Conference (.5): | Prep for Plan Lit | \$525.00 | 3.9 | 3.9 | \$2,047.50 |
| 5/7/21 | Holly Estioko | Conference call with J Rios regarding status of settlement with First Northern Bank, Confirmation Brief issues. | Prep for Plan Lit | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 5/7/21 | Thomas Willoughby | Work on FNB's proposed changes and my prior redlines in the "Settlement Plan"; reconcile differences; Draft Comments to Revisions to Amended FNB Plan and then circulate to Russ Lester and Russ Burbank (2.5); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 5/7/21 | Thomas Willoughby | Prepare new "settlement plan" confirmation briefing schedule based on Settlement Conference discussions (1.6); | Prep for Plan Lit | \$525.00 | 1.6 | 1.6 | \$840.00 |
| 5/7/21 | Thomas Willoughby | Multiple emails re scheduling of settlement / status / briefing call on Monday (.1); Multiple emails with Howard Nevins re plan settlement deal point issues (.3); | Prep for Plan Lit | \$525.00 | 0.4 | 0.4 | \$210.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|-------------------|---------------------|---------------|------------------|------------|
| 5/9/21 | Thomas Willoughby | Continue work all day on "Settlement Plan" and documentation (3); Circulate proposed response to FNB to Russ Burbank; Receipt and review minor changes to same (.3); Finalize and send current version of Settlement Plan to Doug Kraft (FNB) (1.0); Receipt and review long response from FNB and draft reply to his issues (.5); | Prep for Plan Lit | \$525.00 | 4.8 | 4.8 | \$2,520.00 |
| 5/10/21 | Thomas Willoughby | Preparation for settlement call with FNB (.5); Two long calls (before and after lunch) with Howard Nevins and Doug Kraft re how to efficiently document and deal with remaining disputes on the Plan in accordance with agreements at Settlement Conference (3.0); Call with Jason DeJonker re same (.5); Work from last call (around 3pm to 8:30 pm) on documenting Plan to be filed per new briefing schedule that incorporates deal points (5.3) (total time on this task code capped at 8 hours) | Prep for Plan Lit | \$525.00 | 8.0 | 8.0 | \$4,200.00 |
| 5/11/21 | Thomas Willoughby | Analyze super priority claim demand by FNB (.6); continue working on language issues in to be filed Plan (1.0); and call with Doug K. Howard N. and Russ Burbank re same (1.0); | Prep for Plan Lit | \$525.00 | 2.6 | 2.6 | \$1,365.00 |
| 5/13/21 | Thomas Willoughby | Work on extension of prepayment penalty window discount, and receipt and review email from Nick Marcus with proposed new language in Plan; analyze new language (.5); Work on Prudential settlement issues (1.0); Multiple emails with Howard Nevins re Prudential offer and re status (.3); | Prep for Plan Lit | \$525.00 | 1.8 | 1.8 | \$945.00 |
| 5/16/21 | Thomas Willoughby | Work on: documentation of settlement plan and finalization of same all day on Sunday (to be filed on Tuesday May 18); Address feasibility tax issue if sales exceed projected sale prices; develop plan language to address issue (2.3); Draft email to Doug and Howard re tax issue and need to fix it (.3); | Prep for Plan Lit | \$525.00 | 2.6 | 2.6 | \$1,365.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 5/17/21 | Thomas Willoughby | Work all day on last two deal points; avoidance action against client's children (Jamie Dreher issue) and need to resolve tax issue if property sales exceed projections; Begin with call with Russ Burbank re possible ways to resolve issue in terms of sources of funds in Dynamic Model Budget (.3), then call with Russ B. and Howard Nevins and Doug Kraft re same and re avoidance issue and settlement with wife of potential avoidance claims (1.2); Work on revising plan to address these two issues; multiple revisions, emails and calls with Russ B. FNB's counsel and Prudential's counsel throughout day; receipt and review language changes from Doug K. at 5:00 p.m.; work until 10:00 p.m. on Plan changes in preparation for filing final version tomorrow (over 16 hours in office dealing with these last two issues; capped at 8 hours) | Prep for Plan Lit | \$525.00 | 16.0 | 8.0 | \$4,200.00 |
| 5/18/21 | Nick Kohlmeyer | Conference with TW re strategy in bringing FNB and wife settlement motions | Prep for Plan Lit | \$325.00 | 0.2 | 0.2 | \$65.00 |
| 5/19/21 | Thomas Willoughby | Draft factual background for Plan settlements with Kathleen Lester and with Prudential for use in Declaration of Russ Lester in support of these settlements (1.5); Forward to Nick K. and communications with him re same (.2); Review SBA objection and call with Jeff Lodge (Asst US Attorney representing SBA) re same (.6); Exchange emails with Jeff Lodge re deleting language about "attorney's fees" and closing treatment deal (.2); Receipt and review Doug Kraft's clean up revisions to Plan (.4, not billed due to it being caused by errata mistakes); | Prep for Plan Lit | \$525.00 | 2.5 | 2.5 | \$1,312.50 |
| 5/20/21 | Thomas Willoughby | Review and revise Prudential settlement motion (.7); Communications with Nick Marcus re Prudential motion (.2); Receipt and review changes (.2); Receipt and review revisions (.2); | Prep for Plan Lit | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 5/20/21 | Sue Darms | Finalize for filing Reply to SBA Objection to Plan; prepare Proof of Service; coordinate service of same | Prep for Plan Lit | \$0.00 | 0.3 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|-------------------|---------------------|---------------|------------------|------------|
| 5/20/21 | Nick Kohlmeier | Draft motion for approval of settlement with Prudential (2.7) and notice of hearing on motion (.4) | Prep for Plan Lit | \$325.00 | 3.1 | 3.1 | \$1,007.50 |
| 5/20/21 | Nick Kohlmeier | Further review of, and revisions to, R. Lester's declaration in support of settlement motions | Prep for Plan Lit | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 5/20/21 | Nick Kohlmeier | Prepare Notice of Hearing on motion for approval of settlement with FNB and K. Lester | Prep for Plan Lit | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 5/21/21 | Nick Kohlmeier | Review of, and revisions to, notices of hearing on the Prudential and FNB settlements (.6); e-mails to/from TW and creditors re the same (.3) | Prep for Plan Lit | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 5/21/21 | Nick Kohlmeier | Prepare draft of motion to approve settlement with FNB | Prep for Plan Lit | \$325.00 | 3.1 | 3.1 | \$1,007.50 |
| 5/21/21 | Thomas Willoughby | Review and revise FNB settlement motion re avoidance actions (1.0); Trade multiple emails with Jason DeJonker re prudential settlement motion (.2); Send Doug Kraft draft motion and review his one revision and incorporate it into the motion (.2); Review and revise both motions and declarations (.5); Work with client re execution of both declarations (.4); Review and finalize motions and accompanying documents and direct service and filing of same (.3); | Prep for Plan Lit | \$525.00 | 2.6 | 2.6 | \$1,365.00 |
| 5/21/21 | Nick Kohlmeier | Revisions to motion to approve Prudential settlement agreement; e-mails to/from Doug Kraft and TW re the same | Prep for Plan Lit | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 5/21/21 | Nick Kohlmeier | Draft R. Lester's declaration in support of the Prudential settlement (.6); | Prep for Plan Lit | \$325.00 | 0.6 | 0.6 | \$195.00 |
| 5/21/21 | Nick Kohlmeier | Prepare R. Lester declaration in support of FNB and Kathy Lester settlement | Prep for Plan Lit | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 5/21/21 | Nick Kohlmeier | E-mails to/from TW regarding motion to approve settlement with Prudential(.2); revisions to the same(.2) | Prep for Plan Lit | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 5/28/21 | Sue Darms | Finalize for filing Application for Authority to Pay Mediation, Exhibit and Order; prepare Proof of Service; coordinate service of same | Prep for Plan Lit | \$0.00 | 0.4 | 0.0 | \$0.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|---|-------------------|---------------------|---------------|------------------|--------------|
| 6/29/21 | Thomas Willoughby | Reviewed FNB amortization schedule; which contained a triple 1st payment, which made Plan unfeasible (.3); Review plan language and evaluate how to deal with issue (.3); Worked up alternatives same and then long call with Russ B. and a deep dive into Dynamic Budget to find extra \$200,000 (2.5); Call with Doug Kraft and Howard Nevins and Russ B. re same (1.0); Draft email to Prudential re FNB demand and request approval to make offer to FNB that would allow it to be paid from Conservation Easement sale excess proceeds (.2); | Prep for Plan Lit | \$525.00 | 4.0 | 4.0 | \$2,100.00 |
| L160 - Settlement/Non-Binding ADR Sub Totals: | | | | | 419.4 | 389.0 | \$195,001.50 |
| L210 - Collection Action | | | | | | | |
| 1/11/21 | Lauren Kawano | Prepare demand letter to creditor | Collection Action | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 1/12/21 | Lauren Kawano | Legal research and analysis regarding PACA lien and California producer's lien applicability to outstanding amounts due. | Collection Action | \$325.00 | 1.0 | 1.0 | \$325.00 |
| 1/18/21 | Holly Estioko | Begin drafting adversary complaint on past due receivable | Collection Action | \$350.00 | 1.2 | 1.2 | \$420.00 |
| 2/23/21 | Holly Estioko | Further research regarding PACA and producer's liens. | Collection Action | \$350.00 | 0.9 | 0.9 | \$315.00 |
| 2/25/21 | Holly Estioko | Continue research regarding producer's liens. | Collection Action | \$350.00 | 0.3 | 0.3 | \$105.00 |
| 3/2/21 | Holly Estioko | Continue research on producer's liens. | Collection Action | \$350.00 | 1.8 | 1.8 | \$630.00 |
| 3/3/21 | Holly Estioko | Continue to research PACA and other liens (1.7); e-mail to T Willoughby regarding PACA liens, producer's liens, and 2004 examination (.4). | Collection Action | \$350.00 | 2.1 | 2.1 | \$735.00 |
| 3/17/21 | Holly Estioko | Telephone call with T Willoughby regarding producer's lien and adversary proceeding (.1); continue researching and drafting complaint (3.0). | Collection Action | \$350.00 | 3.1 | 3.1 | \$1,085.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|-------------------------------------|-------------------|--|---------------------------|---------------------|---------------|------------------|------------|
| 3/18/21 | Lauren Kawano | Legal strategy and analysis regarding adversary complaint. | Collection Action | \$0.00 | 0.2 | 0.0 | \$0.00 |
| 3/18/21 | Holly Estioko | Continue to work on Adversary Complaint (2.3); e-mail correspondence with T Willoughby, R Lester, and L Kawano regarding contract and current invoices (.2). | Collection Action | \$350.00 | 2.5 | 2.5 | \$875.00 |
| 3/19/21 | Holly Estioko | Continue drafting adversary complaint (1.1); consider and research additional causes of action (.5). | Collection Action | \$0.00 | 1.6 | 0.0 | \$0.00 |
| 3/23/21 | Holly Estioko | Continue working on adversary complaint against Mid Valley Nut (1.8); research preliminary injunction issues for same (.5). | Collection Action | \$0.00 | 2.3 | 0.0 | \$0.00 |
| 3/24/21 | Holly Estioko | Continue drafting Adversary Complaint against Mid Valley Nut (.7), demand letter (.5), and Application to Expand Employment (1.3); e-mail correspondence with T Willoughby and J Rios regarding same (.2). | Collection Action | \$0.00 | 2.7 | 0.0 | \$0.00 |
| 3/25/21 | Holly Estioko | Continue drafting Application to Expand Employment. | Collection Action | \$0.00 | 0.5 | 0.0 | \$0.00 |
| 4/6/21 | Holly Estioko | Work on Application to Expand Employment. | Collection Action | \$0.00 | 0.4 | 0.0 | \$0.00 |
| 4/8/21 | Holly Estioko | Work on Application to Expand Employment. | Collection Action | \$0.00 | 0.6 | 0.0 | \$0.00 |
| 4/9/21 | Holly Estioko | Work on Application to Expand Employment and Declarations (2.1); e-mail to T Willoughby and J Rios regarding same and adversary complaint (.2). | Collection Action | \$0.00 | 2.3 | 0.0 | \$0.00 |
| L210 - Pleadings Sub Totals: | | | | | 24.3 | 13.7 | \$4,750.00 |
| P270 - Regulatory Reviews | | | | | | | |
| 12/22/20 | Lauren Kawano | Legal research and analysis regarding PPP loan eligibility. | P270 - Regulatory Reviews | \$325.00 | 0.8 | 0.8 | \$260.00 |
| 1/8/21 | Lauren Kawano | Legal research and analysis regarding PPP loan eligibility and EIDL eligibility. | P270 - Regulatory Reviews | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 1/8/21 | Thomas Willoughby | Call with client (.2); and research PPP2 eligibility issues for DIP; forward research to Lauren Kawano and direct her re additional research re same (1.0); | P270 - Regulatory Reviews | \$525.00 | 1.2 | 1.2 | \$630.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|--|---------------------------|---------------------|---------------|------------------|----------|
| 1/12/21 | Thomas Willoughby | Receipt and review email from Lauren Kawano re PPP2 eligibility (.2); Review prior research and direct Lauren K re additional research ideas (.2); | P270 - Regulatory Reviews | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 1/12/21 | Lauren Kawano | Legal research and analysis regarding eligibility for EILD and PPP funding. | P270 - Regulatory Reviews | \$325.00 | 0.7 | 0.7 | \$227.50 |
| 1/14/21 | Thomas Willoughby | Review long email from Lauran K with additional research on impact of Dec. 27 act on PPP2 loans and DIP eligibility (.3); | P270 - Regulatory Reviews | \$525.00 | 0.3 | 0.3 | \$157.50 |
| 1/19/21 | Thomas Willoughby | Multiple communications with Laruen K. and Paul P. re options for PPP2 and DIPs (.4); Call with client re same (.2); | P270 - Regulatory Reviews | \$525.00 | 0.6 | 0.6 | \$315.00 |
| 2/1/21 | Lauren Kawano | Draft letter to J. Branton regarding actual petition date and eligibility for PPP loan forgiveness. | P270 - Regulatory Reviews | \$325.00 | 1.3 | 1.3 | \$422.50 |
| 2/23/21 | Lauren Kawano | Legal research and analysis regarding PPP loan eligibility. | P270 - Regulatory Reviews | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 2/26/21 | Thomas Willoughby | Review and revise research from Lauren re PPP eligibility; multiple communications with Lauren Paul Pascuzzi and Client re PPP and SBA issue (1.3); | P270 - Regulatory Reviews | \$525.00 | 1.3 | 1.3 | \$682.50 |
| 3/1/21 | Sue Darms | Prepare templates for PPP Loan Motion | P270 - Regulatory Reviews | \$95.00 | 0.1 | 0.1 | \$9.50 |
| 3/1/21 | Thomas Willoughby | Multiple emails and short conference with Laruen K. re PPP research and potential motion (.2); | P270 - Regulatory Reviews | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/1/21 | Lauren Kawano | Legal research and analysis regarding PPP loan precedent in bankruptcy cases and prepare motion for post-petition financing for PPP loan. | P270 - Regulatory Reviews | \$325.00 | 1.8 | 1.8 | \$585.00 |
| 3/1/21 | Lauren Kawano | Draft motion to approve post-petition financing motion for PPP loan. | P270 - Regulatory Reviews | \$325.00 | 3.0 | 3.0 | \$975.00 |
| 3/2/21 | Lauren Kawano | Legal research and draft memorandum of points and authorities in support of motion to approve PPP loan. | P270 - Regulatory Reviews | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 3/2/21 | Thomas Willoughby | Review multiple emails and new research on PPP loan; Direct Lauren K. regarding drafting a letter to financial institution regarding eligibility of DIP based on language of statute (.2); | P270 - Regulatory Reviews | \$525.00 | 0.2 | 0.2 | \$105.00 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|---------|-------------------|---|---------------------------|---------------------|---------------|------------------|----------|
| 3/2/21 | Lauren Kawano | Legal strategy and analysis regarding potential exception to PPP loan application. | P270 - Regulatory Reviews | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 3/3/21 | Lauren Kawano | Review SBA guidelines regarding hold codes and second PPP loans; draft letter to California FarmLink regarding PPP loan eligibility. | P270 - Regulatory Reviews | \$325.00 | 2.4 | 2.4 | \$780.00 |
| 3/3/21 | Lauren Kawano | Draft memorandum of points and authorities and motion to authorize debtor to apply for and receive PPP loan as post-petition financing. | P270 - Regulatory Reviews | \$325.00 | 2.7 | 2.7 | \$877.50 |
| 3/3/21 | Thomas Willoughby | Review and revise letter to FarmLink re Russ Lester's eligibility for PPP loan (.2); | P270 - Regulatory Reviews | \$525.00 | 0.2 | 0.2 | \$105.00 |
| 3/4/21 | Lauren Kawano | Legal strategy and analysis regarding second PPP loan letter to lender. | P270 - Regulatory Reviews | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 3/4/21 | Lauren Kawano | Legal research and analysis regarding CAA, CARES Act, and applicable law regarding debtors obtaining PPP loans. | P270 - Regulatory Reviews | \$325.00 | 2.9 | 2.9 | \$942.50 |
| 3/4/21 | Thomas Willoughby | Review final form of letter to FarmLink re PPP eligibility and sign same (.1); | P270 - Regulatory Reviews | \$525.00 | 0.1 | 0.1 | \$52.50 |
| 3/4/21 | Lauren Kawano | Teleconference with R. Lester regarding second PPP loan eligibility. | P270 - Regulatory Reviews | \$325.00 | 0.9 | 0.9 | \$292.50 |
| 3/5/21 | Lauren Kawano | Email to R. Lester regarding loan eligibility letter. | P270 - Regulatory Reviews | \$325.00 | 0.1 | 0.1 | \$32.50 |
| 3/10/21 | Lauren Kawano | Review Ryan Turner Invs. v. Jackson Durham Floral-Event Design re PPP loan issue. | P270 - Regulatory Reviews | \$325.00 | 0.5 | 0.5 | \$162.50 |
| 4/7/21 | Thomas Willoughby | Receipt and review new SBA guidance regarding eligibility for a "confirmed" debtor dated 4/6 and forward to client and Russ Burbank re same (.5); Review older PPP research and memos (.2); Call with client re new confirmation timing issue (.3); Call with Doug Kraft re PPP issue and other briefing and Plan confirmation issues (.4); Draft long insert for case status report re PPP eligibility timing issues and impact of plan confirmation on same (.5); | P270 - Regulatory Reviews | \$525.00 | 1.9 | 1.9 | \$997.50 |

| Date | User | Description | Task Code | Rate/ Unit Price | Labor Time | Billable Time | Bill Amt |
|--|-------------------|--|---------------------------|---------------------|---------------|------------------|---------------------|
| 5/26/21 | Nick Kohlmeier | Draft ex parte app and order for authority to apply for PPP assistance | P270 - Regulatory Reviews | \$325.00 | 1.2 | 1.2 | \$390.00 |
| 5/26/21 | Nick Kohlmeier | Telephone conference with TW regarding PPP loan issues | P270 - Regulatory Reviews | \$325.00 | 0.3 | 0.3 | \$97.50 |
| 5/27/21 | Thomas Willoughby | Assist with, review and revise and finalize Motion authorizing DIP to apply for PPP loan (1.2); | P270 - Regulatory Reviews | \$525.00 | 1.2 | 1.2 | \$630.00 |
| 5/27/21 | Nick Kohlmeier | Multiple e-mails to/from TW and creditor counsel regarding confirmation order, cash collateral extension, and PPP2 application | P270 - Regulatory Reviews | \$325.00 | 0.4 | 0.4 | \$130.00 |
| 5/27/21 | Sue Darms | Finalize for filing Application for Authority to Apply for PPP Loans and Order; prepare Proof of Service; coordinate service of same | P270 - Regulatory Reviews | \$0.00 | 0.3 | 0.0 | \$0.00 |
| 5/28/21 | Thomas Willoughby | Multiple calls with with Russ Lester regarding PPP loan applications (.4); | P270 - Regulatory Reviews | \$525.00 | 0.4 | 0.4 | \$210.00 |
| 5/28/21 | Nick Kohlmeier | Review e-mails from TW regarding PPP2 issues | P270 - Regulatory Reviews | \$325.00 | 0.2 | 0.2 | \$65.00 |
| P270 - Regulatory Reviews Sub Totals: | | | | | 32.9 | 32.6 | \$12,172.00 |
| Grand Total | | | | | 2530.7 | 2283.5 | \$951,463.00 |
| Hours Written Down: | | | | | | 247.2 | |
| % of Total Billed | | | | | | 11% | |

EXHIBIT B

Felderstein Fitzgerald Willoughby - Expense Report

Date Start: 8/27/2020 | Date End: 7/1/2021 | Clients: Russell Lester | Matters: Chapter 11 - Post Petition | Users: All | Group By: Expense Type

| Expense Date | Client | Matters | User | Status | Cost | Bill Price |
|---|----------------|----------------------------|-------------|-------------------|------------|------------|
| E101 - Copying | | | | | | |
| 09/30/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$202.40 | \$202.40 |
| 02/08/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 02/08/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 04/16/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$68.60 | \$68.60 |
| 05/04/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$219.00 | \$219.00 |
| 06/11/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$27.00 | \$27.00 |
| 07/01/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$70.04 | \$70.04 |
| Totals Billable Amounts for E101 - Copying | | | | | \$632.04 | \$632.04 |
| E102 - Outside printing | | | | | | |
| 04/23/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$2,727.45 | \$2,727.45 |
| Totals Billable Amounts for E102 - Outside printing | | | | | \$2,727.45 | \$2,727.45 |
| E106 - Online research | | | | | | |
| 08/31/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$48.85 | \$48.85 |
| 09/30/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$287.24 | \$287.24 |
| 10/31/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$175.73 | \$175.73 |
| 12/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$192.85 | \$192.85 |
| 12/31/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$575.52 | \$575.52 |
| 01/31/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$337.19 | \$337.19 |
| 02/28/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$254.14 | \$254.14 |
| 03/31/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$324.14 | \$324.14 |
| 04/30/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$149.96 | \$149.96 |
| 05/31/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$109.36 | \$109.36 |
| 06/30/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$276.32 | \$276.32 |
| Totals Billable Amounts for E106 - Online research | | | | | \$2,731.30 | \$2,731.30 |
| E107 - Delivery services/messengers | | | | | | |
| 09/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$567.60 | \$567.60 |
| 09/02/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$266.60 | \$266.60 |
| 09/28/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$2,626.40 | \$2,626.40 |

| | | | | | | |
|---|----------------|----------------------------|-------------|-------------------|-------------|-------------|
| 10/15/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$351.90 | \$351.90 |
| 10/15/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$219.45 | \$219.45 |
| 11/19/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$1,197.95 | \$1,197.95 |
| 12/17/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$805.60 | \$805.60 |
| 12/22/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$19.00 | \$19.00 |
| 01/21/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$540.60 | \$540.60 |
| 01/22/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$101.00 | \$101.00 |
| 01/26/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$145.86 | \$145.86 |
| 02/05/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$142.00 | \$142.00 |
| 02/08/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$31.60 | \$31.60 |
| 02/08/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$30.33 | \$30.33 |
| 03/19/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$996.80 | \$996.80 |
| 03/23/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$515.20 | \$515.20 |
| 03/31/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$181.44 | \$181.44 |
| 04/23/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$8,119.65 | \$8,119.65 |
| 05/18/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$180.80 | \$180.80 |
| 05/21/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$406.80 | \$406.80 |
| 05/24/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$180.80 | \$180.80 |
| 06/06/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$250.86 | \$250.86 |
| 06/11/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$408.60 | \$408.60 |
| 06/18/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$1,471.80 | \$1,471.80 |
| Totals Billable Amounts for E107 - Delivery services/messengers | | | | | \$19,758.64 | \$19,758.64 |

E108 - Postage

| | | | | | | |
|----------------------------|----------------|----------------------------|-------------|-------------------|----------|----------|
| 08/28/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$34.09 | \$34.09 |
| 09/30/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$34.40 | \$34.40 |
| 10/31/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$23.00 | \$23.00 |
| 01/31/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$4.50 | \$4.50 |
| 02/28/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$10.20 | \$10.20 |
| 04/30/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$804.35 | \$804.35 |
| 05/31/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$1.53 | \$1.53 |
| 06/22/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$17.18 | \$17.18 |
| 06/30/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$1.93 | \$1.93 |

Totals Billable Amounts for E108 - Postage

\$948.36

\$948.36

E112 - Court fees

| | | | | | | |
|----------------------------|----------------|-------------------------------|-------------|-------------------|---------|---------|
| 08/28/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$31.00 | \$31.00 |
| 09/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 09/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 09/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 09/03/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$18.70 | \$18.70 |
| 09/11/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$31.00 | \$31.00 |
| 09/17/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$33.00 | \$33.00 |
| 09/17/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$33.00 | \$33.00 |
| 09/17/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$27.75 | \$27.75 |
| 09/17/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 09/22/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$10.50 | \$10.50 |
| 10/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 10/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 10/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 10/15/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 10/15/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 10/29/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 10/29/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$38.25 | \$38.25 |
| 10/29/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$38.25 | \$38.25 |
| 11/12/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 11/12/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$27.75 | \$27.75 |
| 12/10/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$15.75 | \$15.75 |
| 12/10/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$27.75 | \$27.75 |
| 12/10/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$38.25 | \$38.25 |
| 12/10/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 12/10/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 01/25/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$32.00 | \$32.00 |
| 02/04/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 02/04/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$18.70 | \$18.70 |

Filed 07/29/21

Case 20-24123

Doc 746

| | | | | | | |
|---|----------------|----------------------------|-------------|-------------------|------------|------------|
| 02/04/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$18.70 | \$18.70 |
| 02/04/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 02/04/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 02/04/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 02/23/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 02/23/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 02/23/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 02/23/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 03/19/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$188.00 | \$188.00 |
| 03/25/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 03/25/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$27.75 | \$27.75 |
| 03/25/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$27.75 | \$27.75 |
| 03/25/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$27.75 | \$27.75 |
| 03/25/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$27.75 | \$27.75 |
| 04/08/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 04/08/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 04/08/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 04/08/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$41.20 | \$41.20 |
| 04/29/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$38.25 | \$38.25 |
| 04/29/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$33.00 | \$33.00 |
| 04/29/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$33.00 | \$33.00 |
| 04/30/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$5.25 | \$5.25 |
| 05/27/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$38.25 | \$38.25 |
| 05/27/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$38.25 | \$38.25 |
| 05/27/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$38.25 | \$38.25 |
| 06/17/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 06/21/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$12.50 | \$12.50 |
| 07/01/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$22.50 | \$22.50 |
| 07/01/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$33.00 | \$33.00 |
| Totals Billable Amounts for E112 - Court fees | | | | | \$1,919.60 | \$1,919.60 |

E123 - Other professionals

| | | | | | | |
|----------------------------|----------------|----------------------------|-------------|-------------------|----------|----------|
| 06/30/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$250.00 | \$250.00 |
|----------------------------|----------------|----------------------------|-------------|-------------------|----------|----------|

00188

Totals Billable Amounts for E123 - Other professionals

\$340.00

\$340.00

E128 - Searching and Monitoring

| | | | | | | |
|----------------------------|----------------|-------------------------------|-------------|-------------------|---------|---------|
| 11/01/2020 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$26.90 | \$26.90 |
| 01/01/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$10.90 | \$10.90 |
| 05/03/2021 | Russell Lester | Chapter 11 - Post Petition | FFWPR Admin | Ready For Billing | \$71.00 | \$71.00 |

Totals Billable Amounts for E128 - Searching and Monitoring

\$108.80

\$108.80

Grand Total

\$29,166.19

\$29,166.19

EXHIBIT C

**VOLUNTARILY DEFERRED ALLOWED ADMINISTRATIVE
CLAIM AGREEMENT**

NOTICE: EXECUTION OF THIS AGREEMENT BY RUSSELL W. LESTER AND THE SUBSEQUENT APPROVAL OF THIS AGREEMENT BY THE BANKRUPTCY COURT WILL:

- A. RESULT IN A BUSINESS TRANSACTION BETWEEN RUSSELL W. LESTER AND HIS BANKRUPTCY COUNSEL, FELDERSTEIN FITZGERALD WILLOUGHBY PASCUZZI & RIOS, LLP (“FFWPR”), THAT IS SUBJECT TO THE REQUIREMENTS OF RULE 1.8.1 OF THE CALIFORNIA RULES OF PROFESSIONAL CONDUCT, AND**
- B. CREATE A FUTURE POTENTIAL CONFLICT OF INTEREST BETWEEN RUSSELL W. LESTER AND HIS BANKRUPTCY COUNSEL, FFWPR, RESPECTING THE SECURED CLAIM BEING GRANTED TO FFWPR AS DESCRIBED HEREIN.**

AS SUCH, RUSSELL W. LESTER HAS BEEN STRONGLY ADVISED BY FFWPR TO HAVE AN INDEPENDENT LAWYER OF HIS CHOOSING ADVISE HIM ON WHETHER OR NOT TO EXECUTE THIS AGREEMENT OR, IF EXECUTED, TO RETRACT HIS SIGNATURE PRIOR TO BANKRUPTCY COURT APPROVAL OF THIS AGREEMENT AS EXPLAINED BELOW.

This voluntarily deferred allowed administrative claim agreement (the “Agreement”) is executed by RUSSELL W. LESTER (“Russell Lester”) and FELDERSTEIN FITZGERALD WILLOUGHBY PASCUZZI & RIOS LLP (herein called “FFWPR”). This Agreement is made effective as of the date the United States Bankruptcy Court for the Eastern District of California, in Case No. 20-24123 and captioned *In re Russell Wayne Lester* (the “Bankruptcy Case”) (the “Agreement Effective Date”) enters an Order approving this Agreement.

RECITALS:

On August 27, 2020, Russell Lester filed, in his individual capacity, for bankruptcy relief under chapter 11 of Title 11 of the United States Code in the Bankruptcy Court for the Eastern District of California, thus commencing the Bankruptcy Case. On May 18, 2021, Russell W. Lester filed his Amended Plan of Reorganization (the “Plan”), which was confirmed pursuant to an order dated May 27, 2021.¹

Pursuant to the Plan, Russell Lester has formed a special purpose entity, Russ Lester, LLC, a California limited liability company (the “SPE”) to own and hold certain real property (the “SPE Designated Properties”) used in the operation of his business. In addition, pursuant to the Plan, Russell Lester and his wife, Kathleen H. Lester, have formed the Lester Family Trust (the “Trust”) for the purpose of owning 100% of the membership interests of the SPE.

Pursuant to the Plan, Russell Lester, as the Reorganized Debtor, must pay the Allowed Administrative Claims in the case as soon as practicable after the Effective Date. However, holders of Allowed Administrative Claims may enter into an agreement with the Reorganized Debtor to be treated as a Voluntarily Deferred Allowed Administrative Claim.

Pursuant to the Plan, holders of Voluntarily Deferred Allowed Administrative Claims shall be paid as a priority distribution from the Conservation Easement Sale as well as from sales of other parcels of real property defined as the “SPE Designated Properties” as provided in the Plan and more specifically in Section 4.1 of the Plan.

Pursuant to the Plan, the Trust and its beneficiaries (collectively the “Pledgors”) have executed an SPE Profits and Distributions Pledge Agreement whereby they pledge, assign, and grant to, amongst other parties, the holders of Voluntarily Deferred Allowed Administrative Claims (collectively the “Pledge Holders”) all of their rights to receive the SPE Profits and Distributions, and any other profits, payments, and other distributions of

¹ Capitalized terms used but not defined herein shall have the same meanings as ascribed to them in the Plan.

whatever kind or character at any time made, owing, or payable to Pledgors in respect of, or on account of, Pledgors' ownership and/or beneficial ownership of one hundred percent (100%) of the membership interests of the SPE, or otherwise, whether due or to become due. Pursuant to the SPE Profits and Distributions Pledge Agreement, Pledgors shall cause the SPE to pay and distribute directly to the Pledge Holders, in the order of priority specified in the SPE Profits and Distributions Pledge Agreement, all SPE Profits and Distributions.

AGREEMENT:

NOW, THEREFORE, in consideration of the promises herein contained and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

1. **Voluntarily Deferred Administrative Claim.** FFWPR hereby voluntarily agrees to have the portion of its Administrative Claim in the Bankruptcy Case that exceeds FFWPR's retainer treated as a Voluntarily Deferred Allowed Administrative Claim in the Plan and give up its right to require immediate payment upon Bankruptcy Court approval of its Administrative Claim.

2. **Plan Governs.** The provisions of the Plan, including, but not limited to, the treatment of Voluntarily Deferred Allowed Administrative Claims, shall govern this Agreement. The Plan provisions regarding payment of Voluntarily Deferred Allowed Administrative Claims include, but are not limited, to the following:

- a. Interest. Voluntarily Deferred Allowed Administrative Claims, including that of FFWPR if this Agreement is approved, shall receive interest on the outstanding principal balance on FFWPR's Administrative Claim at the Federal Judgment Rate as of the Petition Date (0.13%).
- b. Co-obligors. The Lester Family Trust and the Reorganized Debtor are co-obligors on the Voluntarily Deferred Allowed Administrative Claims, including that of FFWPR if this Agreement is approved by the Bankruptcy Court.
- c. Due Date. Voluntarily Deferred Allowed Administrative Claims (including that of FFWPR if this Agreement is approved) shall be paid in full, including all accrued interest on or before December 31, 2022, from either the funds of the Reorganized Debtor or the Lester Family Trust and a failure to make this payment will be a Plan Default.
- d. Security. The Voluntarily Deferred Allowed Administrative Claims (including that of FFWPR if this Agreement is approved) shall be secured by a pledge of the Trust's interest in funds, including, but not limited to, the proceeds of the sale of SPE Designated Properties distributed from the newly created SPE. The Plan provides that this pledge will be automatically perfected.
- e. FFWPR Agreement to Defer Payment. In order to provide needed working capital to the Reorganized Debtor, FFWPR agrees to defer payment of the ultimately Allowed Amount of its Administrative Claim in the Bankruptcy Case as provided in the Plan for the treatment of Voluntarily Deferred Allowed Administrative Claims.

3. **Bankruptcy Court Approval.** Allowance of FFWPR's Administrative Claim is subject to Bankruptcy Court approval at a duly noticed hearing. Likewise, this Agreement is subject to Bankruptcy Court approval at a duly noticed hearing. Russell Lester retains the right to oppose FFWPR's fee application.

4. **No Oral Modification/Binding Effect.** This Agreement may not be modified orally or in any manner other than by an agreement in writing signed by the parties or their successors in interest. This Agreement shall inure to the benefit of and be binding upon the parties hereto, their successors and assigns.

5. **Laws.** This Agreement shall be construed in accordance with the laws of the State of California and, to the extent applicable, the United States Bankruptcy Code.

6. **Jurisdiction.** The Bankruptcy Court for the Eastern District of California shall retain jurisdiction to decide any disputes regarding this Agreement.

7. **Counterparts.** This Agreement may be executed in one or more counterparts, all of which shall be considered one and the same Agreement.

8. **Waiver of Potential Conflict of Interest.** By executing this Agreement, Russell Lester waives the potential conflict of interest that may arise as a result of FFWPR being granted a secured claim as described above, which, if a dispute arises between Russell Lester and any other party in the Bankruptcy Case about an issue that would impact delay or prevent the payment of the Voluntary Deferred Administrative Claims (including that of FFWPR), then FFWPR may be required to withdraw from representation of Russell Lester with respect to that issue or dispute. In that event, Russell Lester will need to retain independent counsel to litigate or resolve any such dispute. Russell Lester and FFWPR further agree that FFWPR can continue to represent Russell Lester after the execution of the Agreement.


9. **Consultation with Independent Counsel.** Russell Lester agrees the potential conflict of interest has been disclosed. Russell agrees that he has been encouraged and had the opportunity to consult with independent counsel regarding the Agreement if he so desires.

10. **Fair and Reasonable.** Russell Lester believes and agrees that the Plan and Agreement, which includes the granting of a security interest to FFWPR, is fair and reasonable based on FFWPR's agreement to defer payment of its ultimately Allowed fees and costs (in excess of FFWP's retainer) as provided for in the Plan.

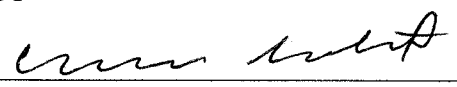
11. **Right to Nullify Agreement.** To facilitate Russell Lester's consultation with independent counsel, Russell and/or Kathleen Lester may retract their signature(s) on this Agreement for a period of the earlier of fifteen days from the date of execution or the date the Bankruptcy Court approves this Agreement.

The parties approve this Agreement to be effective upon Bankruptcy Court approval.

FELDERSTEIN FITZGERALD WILLOUGHBY
PASCUZZI AND RIOS, LLP

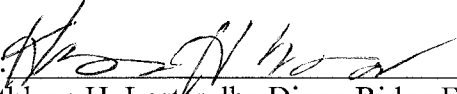
By: 
Thomas A. Willoughby

RUSSELL W. LESTER, THE
REORGANIZED DEBTOR AND AS A
BENEFICIARY OF THE LESTER FAMILY
TRUST

By: 
Russell W. Lester dba Dixon Ridge Farms

Consented to by Kathleen H. Lester

KATHLEEN H. LESTER, INDIVIDUALLY AND AS
A BENEFICIARY OF LESTER FAMILY TRUST

By: 
Kathleen H. Lester dba Dixon Ridge Farms